

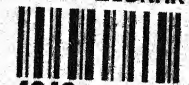
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**ORIGIN AND DEVELOPMENT OF THE BOARD
OF REVENUE AND DIVISIONAL
COMMISSIONERS**

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Orissa

Foreword

Under the auspices of the Orissa Branch of the Indian Institute of Public Administration a symposium is to be held on the utility of the system of the Board of Revenue and Divisional Commissioners in the modern administrative set up in India. The concept of the chief agent of revenue administration and the concept of the Divisional Commissioners and the responsibilities given to these bodies have changed from time to time. The first Board of Revenue according to the modern concepts was formed by the East India Company when Calcutta was their main administrative headquarters. Subsequently the system has trickled into other parts of India where the East India Company carried over their administration and decentralised administration. The system of Divisional Commissioners was a subsequent modification when law and order problems had to be controlled by the East India Company. In this volume an attempt has been made to bring together the various Acts and important discussions which will enable a student to have a bird's-eye view of the development of the system of the Board of Revenue and Divisional Commissioners in the eastern part of India and in particular in Orissa. It is hoped that the information given will form a sufficient base for discussions at the symposium.

Cuttack,
16th February, 1961

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Member,
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Origin and Development of the Board of Revenue and Divisional Commissioners.

CHAPTER I

Introduction

The modern conception of the Board of Revenue is so much inter-related to the land revenue system in India that it will be difficult to dis-associate the one from the other. This authority mainly created by the East India Company to deal with their Dewani (Land Revenue) problems changed in its content and authority from period to period but retained its basic authority over land revenue administration through all its changes. It will be necessary to have an idea of the land revenue system prevailing in the different parts and periods in India to appreciate this basic responsibility of the Board of Revenue.

Study of land revenue system a necessity.

2 The land tenures of the various parts of India are unintelligible and mysterious and their origin lost in oblivion. Intense and sustained research is still necessary to discover their origin. Holt Mackenzie, an authority on revenue matters and the Secretary to the First Revenue Commission, which originated the Board of Revenue of the North-West Frontier Provinces confessed that throughout his life, he had been studying the land tenures but without understanding them.

3 In an agricultural country like India, the land revenue system is so important that one desirous of understanding administration must understand the system first. One must understand the diversities of the land revenue systems prevailing in various parts and in different periods of the country in order to appreciate how in the hierarchy of administration, the Board of Revenue was ushered in as the highest controlling authority in revenue administration of the country. The State derives its principal revenue from the land and the land is paying it from time immemorial. Even now, this is an important source of revenue in the State field, which also generally should

continue to be an important source of revenue. It is a well recognized levy. It will, therefore, be necessary for every administrator to understand the land revenue system. The system is inter-linked with agricultural conditions, the caste system effecting cultivating capacity of the agriculturists and the conception of property in land etc.

Other branches of administration inter-linked.

4. Other branches of administration are closely inter-linked with the land revenue administration which is the administration closest to land. The Government has to take a paternal care through the Board of Revenue in the whole range of agricultural conditions. The Government, so to speak, has to assume the position of universal Landlord in the present day administration of a welfare country like India. The prosperity of the country still mainly depends on the agriculturists.

CHAPTER II

PROPERTY IN LAND.

Property in land a conception of ancient India.

5. It is said that individual right in land is a modern conception in India and that no such right existed in other countries. By a right, it is meant that an individual should have absolute ownership in the soil: such ownership as over the movable properties which he can transfer, break or burn or otherwise dispose of at his pleasure. Absolute ownership in land, in other words, can mean that he can as well destroy the condition of the soil. George Campbell, in his "Essay on Indian Land Tenure" has stated as follows :

"The long disputed question, whether private property in land existed in India before the British Rule, is one which can never satisfactorily be settled, because it is, like many disputed matters, principally, a question of the meaning to be applied to words. Those who deny the existence of property mean property in one sense; those who affirm its existence mean property in another sense. We are too apt to forget that property in land as a transferable marketable commodity, absolutely owned and passing from hand to hand like any chattel, is not an ancient institution, but a modern development, reached only in a few very advanced countries. In the greater

part of the world the right of cultivating particular portions of the earth is rather a privilege than a property, a privilege first of the whole people, then of a particular tribe or a particular village community and finally of particular individuals of the community".

"In this last stage, land is partitioned off to these individuals as a matter of mutual convenience, but not as un-conditional property : it long remains subject to certain conditions and to reversionary interests of the community, which prevent its uncontrolled alienation, and attach to it certain common rights and common burdens".

6. It must be admitted that some kind of property right existed in ancient India and it has been recognized in favour of the owner of the land from ancient time. It has been customary, from ancient time and even at present for transfer of properties on gift and sale, is to transfer the absolute right in the land till the sun and the moon exist and from the centre of the earth to the centre above, in perpetuity to the transferee and his descendants. It is an undeniable fact that both Hindus and Mohammedans have always recognized a strong right in land of some kind. From very early time, a right was asserted in favour of the person who first cleared the land and had undertaken the great work of removing the dense jungle, till the land was won for the plough. What the Ruling power was authorised by Hindu Codes was to have a share in the grain as the Raja-Bhagam. There is an ancient saying in Raj Putana as follows :

"BHOGRA' DHANI RA'JHU"
BHU'MRA'DHANI MA'JHHU' "

which means that the revenue share of the grain belongs to the Raja and the soil belongs to the cultivator. In this connection, Manu who is said to have flourished in 5th century B. C. can be quoted as follows:—

"The sages declare a field to belong to him who first cleared away the timber and a deer to him who first wounded it." Further, he has cited the case of one man sowing seed in one field which is owned by another. He refers to the owner of a field enclosing it with a thorny hedge, over which a camel could not look and through which a dog or a boar may not

thrust his nose. He has laid down detailed rules for settling and laying out the boundaries of estates or holdings. He speaks of a punishment for taking wrongful possession of a field or a garden. There is also a reference to the formalities of sale by pouring out water, which is noticeable in the ancient deeds. In ancient as well as in modern times, this formality of pouring water at the time of making gifts of land has been prevailing. This is a sort of Oath that on no account, the lands gifted is to be resumed by the Grantor. No doubt property right in land does not exist in many civilised countries but in India, it is not a modern conception.

Conception
of the
Mughals.

7. If we look back to the Mughal period we will find instances in which the sovereign power recognized the ownership of the soil of private parties. Even the great Mughal emperors have recognized this right in lands and purchased such lands when they were required for their own purposes. Aurangzeb purchased the Parganas of Ludi, Palan etc. in the vicinity of Delhi. Akber purchased the land for the forts of Akbarabad and Allahabad. Shahjahan purchased land for the fort of Shahjahanabad and Alamgir for the fort of Aurangabad and mosques. These powerful emperors could have taken the properties by force instead of purchasing them. They abided by the law they administered. According to the Mohammedan law, the sovereign has a right of property in the tribute of revenue but he who has the tribute from the land, has no property in the land. If property right in land did not exist in India, it did so in a philosophic sense, in that, land is immovable and undestructible and no man, however, feloniously inclined, can run away with an acre of it.

8. The right in land has never been an absolute right in India in the sense that the owner had absolute right to the entire usufruct and could do what he liked with the land. The State and the Community had a right to share of the usufruct, for the common and good husbandry was also a condition of the holding. The State had been strict in exercising its rights or loose in administration according to political necessity and power.

CHAPTER III

HINDU LAND ADMINISTRATION

Status of
King.

9. A high order of society and a good standard of administration in all spheres including land revenue existed in ancient and in medieval India. Within the narrow scope of this paper, it is impossible to give a full account of such administration except giving a passing reference to certain relevant information. The whole administration centred round the King who was the servant of the people enjoying 16 per cent of the tax as his wage for the protection of the people. Kautilya has mentioned how the king is on the same footing as a soldier, both receiving their different wages. Narada also regarded that taxation was for the pay of the king for the protection of the people. Sukracharya says that since the king receives pay, he must serve as a slave. The king was also treated as a trustee of the Exchequer. The treasury was not his private property and if he misappropriated public fund for his personal use, he was guilty of sin and had to be condemned to hell.

Legislative
bodies.

10. Like the modern States, which constitute the king or the President, having his cabinet and legislature, the ancient king of the Vedic age had his cabinet and his legislature. The capital had a central assembly for the whole State which was termed as *Samiti*. Each village had its own assembly called *Sava*. Both these institutions enjoyed high respect of the people. These two institutions did not disappear altogether after the Vedic period without leaving their traces. In the later periods, they were known as *Paura Janapada*, an assembly of the representatives of the capital and the country sides. This expression is found in the *Ramayan* and it existed in the administration of Kharabela, king of Orissa who flourished in the Second Century B. C. References of such constitutional body as *Janapada* is also found in the Manu Smriti ;

Cabinet

11. The ministry consisting of the king in the administration was a vital organ in Vedic India. Mahabharat prescribes that the king should be dependent on the ministers as animals

are upon the cloud, Brahmins upon the Vedas and women upon their husbands. References are abundant in the treatises of Manu and Sukra etc. about the formation of ministry. Ministry was also an essential element in the administration in the medieval age. The Mauryas and the Sungas had council of ministers called *Mantry Parishad*. Somewhere the *Chief Minister* was called *Mahamatya* and elsewhere *Mahapradhan*. Manu prescribed that a cabinet should consist of 7 or 8 members. Mahabharat has prescribed a cabinet of 8 ministers. Sukra Niti is in support of 10 ministers. There are different authorities prescribing different number of ministers, 3, 5, 7, 12, and 16. Different designations have been given to different ministers, according to assignment of different portfolios. The Revenue Minister was called *Amatya*. *Sivaji* who adopted the ministry of the Vedic and medieval periods, retained these designations of the Ministers. The duties of the Revenue Minister were to have a correct list of villages, towns, mines, forests and the amount of income expected from them. His office had also an accurate account of lands under cultivation and those lying fallow. He also had an account of income expected from the mines. According to Artha Sastra, the annual salary of the Purohit and the Senapati who were the permanent ministers in the cabinet was the highest being 48,000 Panas (*), that of the Revenue Minister & Treasury Minister was 24,000 Panas and of the rest was 12,000 Panas each.

12. Administrative machinery like the present day Secretariat Departments does not appear to have existed in the Vedic or post-Vedic periods. The art of writing almost being unknown and Government being so simple, it was perhaps felt not necessary to have such a machinery. The oral orders of the king were mostly being communicated through

* 80 Kaudis=1 Pana
16 Panas=1 Kahan

This rate was prevalent in India from Ancient times right upto the time of the British. In Orissa, the revenue was assessed in Panas and Kahans. When the British came, the rate of exchange was 4 Kahans of Kaudis which was equivalent to 1 rupee.

The zamindars used to pay their revenue in the treasury at that rate.

trusted messengers to different parts of the country. As States developed into empires and problems increased, such a machinery came into being in the time of JUDHISTHIR, and AJATA SATRU. According to Kautilya, 'Government is Writ and Writ is Government'. Sukra says 'royalty does not reside in the person of the king but in his sealed and signed orders'. The Secretariat officers had, therefore, to possess the highest educational qualification and efficiency like the Ministers in order to correctly communicate the royal orders. The senior officers at the helm of affairs were called *Lekhakas* or writers and therefore, their pay and status were not inferior to those of the Amatyas but certainly inferior to those of the ministers.

Supervision

13. To keep up the control of the centre, elaborate arrangement for supervision, inspection and tours of all the areas of the Kingdom was made. The king and the officers were to tour extensively during the year. Manu has prescribed that the king had to go out on tour very often to find out if the people were satisfied and if officers were discharging their duties properly. Sukra prescribed annual tours for the king and the officials in course of which they should visit every village in time. This was intended to check corruption and oppression of the royal officers who, by virtue of their power and position, were apt to be oppressive, corrupt and partial.

Espionage

14. Kautilya has laid down a highly developed system of espionage both external and internal. This was another way of checking corruption and promoting efficiency in administration. The spy used to move in the guise of student, ascetic, merchant, prostitute, astrologer etc., without knowing one another. The Chola Government used to send every year special inspectors and auditors from the Central Secretariat to check the accounts of temples and local bodies. Elaborate instructions have been laid down in the Artha Sastra on the maintenance of accounts and audit which are not less important than the modern system in inefficiency. Elaborate provision has been laid down in the Artha Sastra for the punishment of Government servants for misappropriation and embezzlement of

Checking of corruptions.

Government money and causing loss to Government revenue. Of the thousand ways of misappropriation, Kautilya has generalised them into 40 kinds and has prescribed that the punishment should be on the merit of each case. Manu has prescribed that punishment equal to the loss or multiplied by the time it is repeated should be imposed. Parasara has prescribed that it should be 8 times the loss. Bruhaspati says that it should be 10 times. Usasana has prescribed that it should be 20 times. Kautilya has prescribed even death sentences in serious cases of embezzlement.

Revenue
Department.

15. The Revenue Department was necessarily under the Revenue Minister who was the Amatya. He had a large number of superintendents. One of the superintendents was incharge of crown lands. He was called SITADHYAKSHA and his duty was to cultivate them either directly through labourers or indirectly through tenants by leasing them out. The second superintendent was incharge of forests and was styled as ARANYADHIKARTA in Pallava records and ARANYADHYAKSHA in Smritis. The superintendents of the state herds were called GODHYAKSHA consisting of cows, buffaloes and elephants etc. The Superintendent of waste lands was called VIVITA-DHYAKSHA whose duty it was to develop and sell them and also to prevent them from being used by undesirable persons to their advantage. The superintendent of land records was called MAHAKSHA-PATAJIKA who kept an accurate record of the different fields and their boundaries. Under him, there were officers known as SIMAKARAMAKARAS in Bihar, PRAMATRIS in Bengal and SIMAPRADATRIS in Assam. The principal tax collected by the Revenue Department was land tax. The officer collecting this tax was sometimes known as SHASHIHA-DHIKRITAS and sometimes as AUDRANGIKAS. The Revenue Department had to employ a large army of officers to supervise the collection of Revenue as it was mostly collected in kind. Some taxes were also collected in cash and the officers entrusted with this work were called as HIRANYASA-MUDAYIKAS in Bengal. It will be noticed that the unified control of Revenue Administration in those times was with the Minister who advised the King.

Bigger
administra-
tive units

16. Territorial divisions of a State depended on its extent, viz. small kingdoms had few varieties of territorial divisions. The administrative divisions of a big empire like that of the Mauryan were almost similar to those of the Union Government of today. It was divided into provinces often as big as any in modern India. The provinces were divided into divisions and the divisions were divided into districts called VISHAYAS and the districts were divided into Subdivisions called PATHAKAS, PETHAS OR BHUKITS. These subdivisions were further divided into smaller groups of villages, each containing from 10 to 50 villages. The history of ancient India is extended to over several centuries and therefore, it is difficult to find uniformity in the nomenclatures of the different territorial and administrative divisions in the various kingdoms at various times for administrative purposes. RASHTRA was used in literature to denote a kingdom.

Status of
Provincial
Administra-
tion.

17. Heads of the provincial administrations were officers of very high status and very often princes of the royal blood were appointed to them. Under the Mauryas, Bindusara, Asoka and Kunala had all served as Viceroys in the different provinces of the empire. Under the Sungas, the crown prince Agnimitra was serving as Viceroy of Malwa. The administrative unit of such a division consisted of 3 or 4 districts. It was called BHUKTI under the Guptas, RASHTRA under the Rashtrakutas and MANDALA under the Cholas and Chaulukyas. Sometimes the term DESA also was loosely used to denote it.

18. According to the discretion of the Central Government, the administrator of such a unit was either fully exercising the powers subject to the control of the centre or its powers were restricted. Asoka, however, followed a policy of decentralisation. The administrator of such a unit was the head of revenue administration. Under Asoka, such officers were called RAJJUKAS. They were exercising powers both administrative and judicial.

Districts

19. The term BISAYA may correspond with the present term DISTRICT in the modern set up which consisted of 1,000 or 2,000 villages. These administrative units were known as AHARANI in Kathiawar and RASHTRA in Madhya Pradesh and Andhra and Tamil countries in the early centuries of the Christian era. The head of a BISAYA was called VISHAYAPATI or VISHAYADHAKSHYA, in the Mauryan administration. It is mentioned in the Asokan inscriptions immediately after the RAJJUKA and he was also required to go out on tour like the SAHASHRADHIPA who was incharge of a thousand villages. He may correspond to a Subdivisional Officer of a bigger Sub-division of the present day administration. The District Officers were responsible for maintenance of law and order of their districts and they were responsible for collection of Government revenue. They were assisted by a large number of subordinate staff and they had various designations of those time in the numerous records. Some of them were known as GOPAS in the Mauryan age and as DHRUVAS in Gujarat in the post-Gupta period.

Smaller administrative units.

20. Between the districts and the villages, there were some administrative divisions. According to Kautilya, the king may construct villages either on new sites or on old ruins by inducting foreigners or immigrants or by causing thickly populated centres of the kingdom to send forth the excess population. Not less than 100 families of agriculturists of Sudra caste and not more than 500 should form a village with boundaries existing as far as one Kosa (2,250 yards) or two. The boundaries should be denoted by a river, mountain, forests, bulbous plants, caves and artificial constructions. A fort should be set up in the centre of 800 villages, a DRONO MUKH for 400 and KHARBATIKA for 200 and SANGRAHANA for 10 villages. This is suggestive of the fact that there were further units of revenue administration. These terms were adopted by Kali Das in his Raghubansa and Mallinath, the commentator has quoted this whole passage of Kautilya in his commentary on Raghubansa.

According to Manu, a Lord over 10 villages was enjoying the produce of as much of land as can be brought under two

ploughs. The Lord of 20 villages should enjoy 10 ploughs, the Lord of 100 villages should enjoy a village and the Lord of 1,000 villages a big village. These were also the units of administration from below.

Indian village—the pivot of administration

21. It must be admitted that the ancient Indian village had been the pivot of administration in India and it is so in the present day administration. The only change now effected is that the inter-mediarities between the Government and the villages, i. e. the village headmen are fast dying out.

Speciality of Hindu land Administration.

22. It has been rightly stated by Mr. Phillips in his Tagore lectures for 1874-75 that "The village referred to in Manu was, we can hardly doubt, the well-known village community, the constitution and position of which are so important in the Hindu land system: the village is, in fact, the key to that system." Equally, it may be stated that the recognition of property right in land of the owner is also a key note of the Hindu system. There cannot be a nobler idea than the recognition of the right possessed by the first clearer of the jungle as equal to that of a hunter, who first wounded the deer in a chase. The system has withstood the onslaught of centuries of foreign invasions and domination and the foreign rulers have adopted this system with only some modifications and fresh nomenclatures. The right in land and the village community which formed the basis of Hindu land system are still the dominating feature and legislations on different aspects for the betterment of the villages and the agriculturists are being built up centuries and centuries after. The smallest revenue unit was the village. With a view to ensure realisation of land revenue, there was a Headman appointed by the State who was responsible of collection and payment of Raj Bhagam to the State. There was a Naik (Nayak) above several village headmen. A larger group of villages such as 84 villages was incharge of a DESMUKH. This designation was retained by the Mohammedans. The territory of a Raja was divided into Parganas or Taluks. Over this area there was an Accountant called DESPANDE. The largest territory or the most important one was assigned to the Raja and the lesser and unimportant ones were enjoyed by the chiefs, heads of tribal groups called

THAKUR, RANA, RAO, BABU, ETC. Every one held the estate on certain terms of service to the Raja. The Raja in his State had a portion called KHALSA under his personal cultivation. His chief sources of income were—

- (a) Throne right, which means tolls, taxes, transit duties on trade, excise, forest rights, taxes from artisans and trading class, etc.
- (b) Share in the grain produced called Raj Bhagam which was 1/6th of the produce.

The chiefs under the Raja had also to pay the Raja's share of grain they produced.

CHAPTER IV

SOME FACTS ABOUT GRISSA

Pre-Historic
day

23. For the ancient period, the main sources of information are the inscriptions which unfortunately contain very few relevant materials which can help to form a clear picture of the administration in general and revenue system in particular of those days. From the Hatigumpha inscription of the time of Kharabela (2nd century B. C.), the king of Kalinga, it appears that apart from the assessment of land revenue, duties were also assessed on goods. In the 6th year of his reign, he remitted the taxes on land and goods (Sarbakara Panyadi) amounting to several thousands. In the first year, he got the gates, walls and buildings of the State repaired at a cost of 35 lakhs of coins. From this, it will be evident that coins were in currency during the period and that taxes were levied on land as well as on commercial goods and they were realised probably in cash and kind.

Information
relating to
5th and 6th
century.

24. From the inscriptions of the Matharas and Basistas of Kalinga, we get the following information about the revenue system :—

The king levied a nominal tax on the land granted to Brahmans or deities. In one inscription, the annual rent was fixed at 200 Panas (2)* per year, evidently, 200 Panas of Kaudis. In another inscription, the people were asked to pay their dues to the donee in gold (Hiranyam) and kind (Meya). In another, there is mention of 36 kinds of taxes (Karas).

From a reference it is evident that in that period, rent was assessed in Kaudis (1)* and collected in coin or in kind. Besides land revenue, there were other taxes which formed the additional sources of income to the State.

6th to 7th
century A.D.

25. The following were the territorial divisions during the period :

- Rashtra—State
- Mandal—Division
- Bisaya—District
- Panchali—Subdivision
- Grama—Village.

We come across the names of the following revenue officers from the inscriptions of that period :

Mandal Pati—Incharge of Mandal (equivalent to a Revenue Division)

Bisaya Pati—Incharge of Bisay (equivalent to a district)

Ayuktaks and Uparilas—Probably Revenue Collectors. Revenue of the villages was collected by the Gramapati or headman of the village, who was subsequently designated as Pradhan.

* (1) }
* (2) } Vide Foot-note at page 6.

Land identification and measurement.

26. We do not know if there was any system of survey in ancient Orissa. In some inscriptions, the boundaries of land are distinctly mentioned by a tree or ant-hill or stone-pillar. So it appears that there was probably some sort of survey and demarcation in those days. For rough purposes, Hala (pair of bullocks) was taken as one unit of measurement which means, the piece of land that can be ploughed by one-pair of bullocks. This measurement finds reference in Manu Smriti also.

Anang
Bhim Deb

27. According to Madala Panji or Chronicle of the temple of Lord Jagannath which records the genealogical list of the kings of Orissa and their achievements. Ananga Bhima Deb (from 1211-1238 A. D) assessed land revenue by a thorough survey of the entire territory. It was done by the Revenue Ministers (Damodar. Panda and Isan Patnaik). The land was measured according to Nala (*) system. The total area surveyed and settled was 62,28,000 (+) *Batis*. The land under actual cultivation was 47,48,000 *Batis*. Out of it, rent was assessed on 24,30,000 *Batis* of land and the rest was assigned

(*) A road measuring 10' 8" formed a unit of measurement.

(1) During the reign of Raja Ananga Bhima Deb, the whole of Utkal from the Ganges (Hugly) to the Godavari, and from the sea to the frontier of Sonapur, was measured out with the rods called NALA and PALIKA. According to this survey, total area of the country was found to be 62,28,000 *BATIS* or 1,04,000 sq. miles. Out of this area, an area of 14,80,000 *Batis* or 24,362 sq. miles were covered with hills, beds of nullahs, towns and land irreclaimably waste. So, the remaining 47,48,000 *Batis* or 79,638 sq. miles of reclaimed lands were available for cultivation at the time of original survey.

It is reported that 24, 30,000 *Batis* or 40,000 sq. miles were reserved as the Raja's Nijkharcha, Khalisch or royal domain and the remainder 23,18,000 *Batis* or 39,638 sq. miles were assigned for the support of his chiefs, armies, officers of State, Brahmins and elephants etc.

The present area of the State of Orissa is 60,136 sq. miles which is much less than what it had been in the time of Ananga Bhima Deb. The total area under crops is 23,360 sq. miles which is much less than the area under crops during the time of Ananga Bhima Deb.

The land measurement in Orissa in those days was as follows.

- 1 Bati-20 Manas
- 1 Mana-25 Gunths
- 1 Gunth-16 Biwas

The area of a Mana in Orissa varied at different places according to the rod with which the land was measured. That means, if length of the

to the military personnel or given as gift to the Brahmins and Deities. The rent assessed amounted to 35 lakhs of Madhas (†) of gold. So it comes to little less than 1½ Madhas of gold per Bati of land. But, unfortunately, the exact weight of a Madha of gold is not yet settled and there were Madhas of different dimensions. The average Madha might be equivalent to the Asrafi of the later times. The land revenue was not the only source of income of the State. An amount of 22,08,000 Madhas of gold was realised from the duties on goods, forest revenue and from other sources. So the total income of the State was 47,88,000 of Madhas of gold which is said to be equivalent to about Rs. 4,43,00,000/- of the present day. The present land revenue and other taxes of Orissa is about Rs. 36/- crores.

Currency—Both silver and gold coins were in use during the Ganga period. Silver coins were called Rupyam. Kaudis were, of course, in use. Revenue was paid in cash or kind. But nothing is known about the king's share.

Revenue Officers—The following were the revenue officers as is revealed from the inscriptions:

Puravari—Village Accountant.

Karana—Writer or clerk.

Lavanadhikari—Salt Tax Officer.

Mandalika—Governor of a Mandal.

Saraladas
Mahabharat

28. During the subsequent period, a definite system of land measurement seems to have evolved. In Saraladas's Mahabharat (about 14th century) it is stated that land was measured according to Nala system, the unit of a measurement being a rod of the length of 25 cubits. The share of the State was 1/20th of the gross produce. But actually it was probably more than that.

measuring rod varied between 12 to 24 Dustis, one Dusti being approximately 5 1/3". One Mana measured with 24 Dusti rod is equal to one acre.

(†) One Madha The actual weight of a Madha is not yet ascertained. It is taken to be approximately 40 Ratis in weight. According to Mr. Stirling, a Madha is equivalent to 5 Masas of weight.

Gajapati
period (1435
-1530 A. D.)

29. Crown lands were divided into Bisi or Khanda. The two important officers of a Bisi or Khanda were the Bisoi and Bhoimul. The former was incharge of law and order and the latter supervised the revenue collections. Each village had also two officers—Pradhan and Bhoi. The Pradhan was incharge of law and order and Bhoi collected the revenue and kept the account of the village. Bhoimuls were working under the Parikhas and the Dandapatas. These family titles are still current in Orissa.

South Orissa

30. The system prevailing in the South Orissa was a bit different. The revenue officers in South Orissa were called Naiks, Karanams and Naidus. The word Karanam is evidently derived from the word Srikaranam who is still the Headman of the village in Ganjam district.

31. From the above review, it will be quite evident that Todarnal was not the originator of survey and assessment of rent on the basis of survey and settlement. Ananga Bhima Deb, the king of Orissa, who flourished in 12th century A. D. much earlier than Todarnal had organized survey and settlement in Orissa. It will also be wrong to presume that rent was not being paid in cash in India. It will be evident that rent was being paid in cash in Orissa during the period of the kings of Orissa even in the 2nd century B. C.

CHAPTER V

MUGHAL REVENUE ORGANISATION.

Territorial
divisions
and func-
tions of
different
officers

32. The Mughals preserved the Hindu system with the adoption of Parso-Arabic terms for everything. Bengal, Oudh, Dacca, Allahabad etc. were recognized as grand divisions called SUBAS. Each Suba was divided into areas larger than the present district called Circar. The Circar was divided into Parganas or Mahals. Smaller Subdivisions were recognized as Chaklas. The Amil was the most important revenue officer to supervise collection and he could fix assessment on the basis

of settlement. His jurisdiction was defined not by any area but by the amount he collected. In later years, the Amil was called KARORI, an officer who collected a crore of rupees. In subsequent period, there was another officer called Amin Fauzdar, who was incharge of assessment of rent, the KARORI being his subordinate officer. In the reign of Sahajahan, another subdivision was formed known as Chakla. It was a division of the SUBA. Thus, in Bengal, in the time of JA'FAR KHA'N, the Suba was divided into thirty-two Circars or into thirteen Chaklas.

Khalsa and
Jagir

33. The Mughal system was marked by the introduction of a jagir system. The Mughals apportioned their territories into Khalas and Jagirs. The former was divided into charges managed by the Amils and State officials. The rest was divided into blocks or estates, which were made over for life to certain military commanders, ministers and courtiers, who appropriated the revenue for their own support. This was no doubt a system inherited from the Hindu system except that control over such personnel was considerably slackened. The Jagirdars managed the whole estate, increased the cultivation and applied the revenue for their maintenance and met the expenses of administration and the pay of the troops. While the Centre had full control over the Jagirdars, they could not collect more sums than assigned and if more came into their hands, they had rigidly to account for the surplus to the Centre and refund the surplus to the State Treasury.

Contract
farming and
creation of
intermedi-
aries.

34. Farming on contract system was another innovation of the Mughals and this was marked in the later days of the Empire, after the death of Aurangzeb. In the days of disorder and feeble rules, such a plan of contracting for a fixed sum of revenue saved all the troubles of local control and so this was generally adopted. By this system, an outsider was appointed at a speculative bid to manage the tract and to collect land revenue. A SANAD or official warrant was issued appointing him. According to Hindu system, the grain share of the throne was 1/6th but in later periods, it could be raised to 1/4th, 1/3rd and finally 1/2 and which became the normal share of the Ruler. Fixation of higher rent was indispensable during

Origin of
Zamindars

the later days of the Mughal Empire when administration was loose and feeble. The contractors thus appointed had no fixed principle of assessment and collection and they collected revenue according to their will. The Jagir system and farming on contract system was the origin of the zamindari management which has come into prominence in recent years and for the abolition of which it was an up-hill task for the Government. It may be stated in this connection that in Orissa only, there were 4,29,864 zamindaris including tenures, big and small and 25,592 zamindaris have been abolished till now. The word 'Zamindar' means zamin (land) and dar (owner). So these intermediaries have become the real owners of lands in due course without having any property right and land.

CHAPTER VI

OTHER INDIVIDUAL SYSTEMS

Institute of
Timur

Commuta-
tion of kind
rent into
cash rent

Principles
of assess-
ment

35. In a society which was almost agricultural, the easier source of revenue was the rent of the lands. This rent used to be collected mostly in kind in the Hindu period. This was continued during the Mohammedan and Mughal periods. It was extremely necessary to ensure collection of revenue but it was felt very inconvenient and impracticable to collect it in kind. The first systematic attempt to commute kind rent into cash rent is said to have been made in the institutes of Timur. He directed that of the produce of cultivated lands, made fertile by the water of canals or by perennial springs or rivers, two-thirds should go to the cultivator and one-third to the royal treasury; that, if the subject consented to pay the tax for the restricted lands in species, the amount should be fixed according to the current price of grain and paid to the soldiers (to whom no doubt the revenue was assigned for their maintenance); that, if the subject was not satisfied with this mode of collection and the division of the produce into three parts, the restricted lands should be divided into first, second and third Farrib; that the produce of the first class should be estimated at three loads, of the second class at two loads, and of the third class at

one load, half to be estimated as wheat and half as barley, and of the total amount, one-half should be collected; that, if the subject should be still unwilling to pay the tax in kind, the value of a load of wheat should be fixed at five MISKA'LS* of silver and a load of barley at two and a half MISKA'LS, and that the duty of the KILLA'H† should be exacted over and above; that the rest of the lands, those which produced in the autumn and in the spring, and in the summer and in the winter, and the land which depended on the rain for fertility, should be divided into FARRIBS; and that of the produce of those which were numbered, a third or a fourth should be collected: that the duties on herbs, fruits, and other productions of the country on reservoirs of water, common and pasture lands should be fixed according to the ancient and established practices, and, if the subject should not be content therewith, the collections should be settled according to the HAST-O-BUD‡. Whoever undertook the cultivation of waste lands or built an aqueduct or made a canal or planted a grove, or restored to culture a deserted district, from him nothing was to be taken in the first year and in the second year what he voluntarily offered was to be received; in the third year the duties were to be collected according to the regulation.

These reforms of Timur had no effect on the existing system for the reason that Tamerlane who invaded India, sacked and burned Delhi in 1398 A. D., left India the following year and never returned.

Adminis-
tration of
Shir Shah

36. The next attempt to introduce a regular system of assessment and collection of land revenue was made by Shir Sha'h between 1540-1545 A. D. But he did not live long to carry out his plans into action. He fixed the share of the State at one-fourth of the produce.

* A 'MISKA'L' is equivalent to 63 1/2 grains Troy.

† 'KILLA'H' means a fort.

‡ 'HAST-O-BUD' means a comparative account showing the present and past produce of an estate-an examination of the value of the crop before it is cut.

Administra-
tive Officers
and their
duties.

Shir Shah appointed in each Pargana one Sikdar, one Munsiff and one Khajanadar, one Munsiff Khajana, one Parsian and one Hindu scribe. There was also another officer in each Pargana called Kanungo, who informed the Government of the past, present and the future condition of it. In each village, there were 2 permanent semi-officials called Makdam and Patwari. The former collected the revenue from the people in his jurisdiction in which he used to get a certain percentage of commission. The Patwari kept the record of cultivators and their holdings. Over a number of villages, there was a Sikdar or a Circle Officer to collect revenue from the Parganas. He was assisted by a clerk called Karkuns. The money realised was placed in charge of Khajanadar or Photadar (Treasurer). There was also another class of officers known as Amils and Kanungos. The duties of Amil were to measure the boundaries of the village, area under cultivation and to settle by measurement in disputes regarding the actual area or size of the holding. The Kanungo kept the record of the past and the present condition of agriculture and cultivators. The Sikdar, after collection of revenue, sent it to higher official and the Sarkar who presented it to the Sultan explained to him the accounts personally. The position of Amil was most important. Shir Shah used to change his Amils every year or 2nd years so that many officers could have a chance to rise to this important post.

Todar Mal's
settlement.

Classifica-
tion of land
and assess-
ment.

37. If any credit is to be given for large scale systematic revenue administration, it should rightly go to Raja Todar Mal who started the first settlement in 1582 A. D. and carried out what was left by Shir Shah. The credit also goes to Emperor Akber under whom Raja Todar Mal, who was equally a distinguished military commander, commenced settlement. To make an effective and accurate assessment, he carried measurements of lands and adopted one uniform standard substituted for the various measures used throughout the country. The next step taken was to ascertain the produce of each BIGHA of land and to fix the proportion payable to Government. The land was divided into 3 classes, according to its power of productivity. The quantity of each kind of

produce yielded by a bigha of each class was then ascertained; an average of the three was taken and the Government demand was fixed at one-third of this average. PULEJ, or land cultivated for every harvest and never allowed to lie fallow, paid the full demand every year. PERAUTI, or land which had to be left fallow occasionally in order to regain its power of fertility was charged only when under cultivation. CHECHER, or land which had been fallow for three or four years in consequence of having suffered from excessive rain or inundation or other causes, paid two-fifths in the first year, three-fifths in the second year, four-fifths in the third and fourth years and the full rate in the fifth year. BANJAR, or land which had been out of cultivation for five years or more, was assessed at rates still more favourable.

Commuta-
tion of rent.

38. The next step taken by To'dar Mal was to lay down rules under which State share might be commuted for money payment. The prices current for the nineteen years preceding the survey were obtained from every village and the value of the produce was calculated according to an average of these prices. The raiyats were allowed to pay their revenue in money or in kind, as they found most convenient. If they preferred to pay in kind, the division of the produce might be made either by an estimate of the crop while standing or by a division of the grain after it was reaped and gathered. The rules for commutation were occasionally revised according to market rates. The significance of taking the prices of 19 years was that 19 years being a cycle of the moon, the seasons were supposed during this time to undergo a complete revolution and exhibit all varieties of quantity. The Ayin-i-Akberi, however, gives no information as to how the comparative fertility of fields was ascertained, though it is probable that the three classes formed for each of the better soils were applied in consultation with the cultivators. The settlement at first was made annually, but this was found to be inconvenient to Government, and so vexatious to the raiyats, that settlements were afterwards usually made for ten years on an average of the preceding decennial period. The system of To'dar Mal is said to have proved beneficial to the raiyats and just to the State as it lasted without substantial change for more than a

century, during which time the country is said to have been in a high state of cultivation and the raiyats in a most prosperous condition. It lasted until the time of Bahadur Shah from 1707 to 1712 A. D.

Aurangzeb's
Formans.

39. Among the Mughal emperors Aurangzeb also evinced a keen interest in the agriculturists and the improvement of agriculture. The Formans of Aurangzeb to Mohammed Hossain, Dewan of Gujrat and to Rasik Das Kerori in the form of a revenue guide, although lengthy enough for this paper, afford an interesting reading. These Formans begin with "The officers of the present and the future and tax collectors (Amils) of the empire of Hindustan from end to end should collect the revenue and other dues from the Mahals in the proportion and manner fixed in the luminous Law and shining Orthodox Faith, and whatever has been meant and sanctioned in His gracious mandate in pursuance of the correct and trustworthy traditions." Further, "all the desires and aims of the Emperor are directed to increase cultivation and welfare of the peasantry and the people at large who are the marvelous creation of a trust from the Creator". In brief, the royal commands were to practise benevolence, to enquire about the condition of each raiyat, to advance tacavi in the case of distress and other materials. For callousness on the part of the cultivator in spite of everything, they were threatened and chastised and beaten. In case the tenants were too poor, the lands had to be leased out and revenue collected. Accurate accounts had to be kept of waste lands. If a land had not been assessed, the Collectors were directed to collect rent in kind not exceeding half the produce. It is needless to quote the other commands.

40. There is also a SANAD granted by the Emperor Aurangzeb in the Orissa State Archives. Two Batis of * waste land in Pargana Hariharapur, Circle Cuttack were granted to Sk. Abdus Salam. The Mutasaddies (Clerks), Choudhuries and Kanungos of the said Pargana were asked to acquire and demarcate the land and make it over to the donee. It bears the seal of Wazir Inayat Ullah Khan. Shuja Khan was the Naib Nazim of Orissa from 1706-1727 A.D. It was granted in the 43rd year of Aurangzeb's reign. (*Vide annexure 1*)

* Vide Foot-note at page 14

Another important document of the time of Aurangzeb is also preserved in the State Archives. It is a Punjha Sanad (impression of the palm of hand). It was secured from the Roy Mahasaya's family of Bhadrak. This gives an important information regarding the revenue administration in Orissa in the time of Aurangzeb when Murshid Kulli Khan was the Dewan of Orissa. In those days, there were 4 Sadr Kanungos at Cuttack, Bhadrak, Soro and Balasore and they were known as Roy Mahasaya. They were incharge of revenue collection for a large tract of territory and they also had executive powers. So they were both executive officers as well as revenue collectors corresponding to the district magistrates and district collectors of the modern time. The Punjha was the symbol of the authority of the Nazim. (*Vide annexure II*)

CHAPTER VII

OTHER MINOR SYSTEMS

Maratha
System

41. Each Mar'tha' State had a Dewan or Minister. Under him was the Fard-navi's a sort of Financial Minister and with him the Mazu'm-dar or Registrar. There was also a Chitta-navis (letter writer or Secretary), a Sikka-navis, who kept the Prince's seal and a Pot-navis or Treasury Officer. This group formed the Secretariat or State Departments.

Territorial
divisions &
control.

In the districts, a considerable territory was in charge of a Kamavisdar, who had deputies in each sub-division. The deputy, again, in each patta, sub-division, or tappa, was aided by a Karkun or agent. The minor subdivisions continued the use of the Muhammadan terms 'Sirkar' and 'Pargana' and sometimes said as 'taluka'. The 'tappa' used by them was larger than a Pargana and was subdivided into Zilas. The term Zila as used by the Marathas was different from the use later acquired, where 'Zila' was adopted for the district embracing several parganas. There was a Zamindar in each Zila which was equivalent to the old DESMUKH with a new name. He was the executive head over collection and the 'Kamavisdar' was a spy or check on him to prevent his absorbing the revenue. The kanungo or district accountant ranked

Revenue
assessment
and collect-
ion.

next below the Zamindar. The mode of realising revenue varied little as far as it related to the collection from the cultivators. Bati or payment in kind was very unusual and all the subjects in the Maratha State paid in cash. The basis on which settlements were generally made was a measurement of the kharif or first crop when it was cut down, and the rabi or second crop, when it was about half a foot high, and was renewed every third year. A village settlement had to be made for each harvest with the headman, unless the village was farmed or rented. The regular assessment was said to be moderate and was intended to amount to the money equivalent of twenty-five to forty percent of the produce after deduction of seed and costs.

Somewhere
no system.

The system of assessment was not, however, uniform. Somewhere the assessment was made cruelly; in other places they made no arrangement at all, but levied a 'CHAUTH' or fourth as tribute.

The system of the Marathas led to the weakening of the position of the Talukdars. Their only object was to realise revenue by hook or crook and they soon found it convenient to recognize only those Talukdars who paid without trouble. When they found difficulty with inter-mediate officials, they dealt with the village headman directly and accepted their engagements for the payment of a lump-sum. This was responsible for the development of small land holders and at the same time, the Gumastas, apart from being mere office accountant and collecting agent, began to usurp the functions of the Talukdars.

Rajput
System.

42. The later Rajput States which came into existence after the fall of Mohammadan Rule, had an exactly a similar system only with different names. The Dewan was called KAMDAR (Charge De-affairs) and the Fard-navis was called Daftari and so on. The divisions were made according to the natural boundaries such as rivers, water courses, hills and rocks etc. The lands were measured and the records were maintained in the office of the Zamindar or Collector of rent in each district and in the Fard-navis's Office.

Sikh System
in the
Panjab.

43. Sikh system may not be called a system as they succeeded the Muslim dominions and adopted the same system. There were small chiefs at the beginning. Ranjit Singh became Maharaja soon and made the other chief FEUDAL lords and governors of districts under him. These governors were called JAGIRDAR or DEWAN or NAZIM. Under them, there were districts incharge of KARDARS who assessed and collected the revenues.

CHAPTER VIII

BRITISH PERIOD.

Fall of
Mughal
Empire

44. Now we are entering upon the present era which is responsible for the constitution of the Board of Revenue and the hierarchy under it for revenue administration. This is an outcome of long years of experiment by the Britishers, after they took over charge of the administration of India part by part. When the Europeans first established trading centres known as factories in India, the power of the Mughal emperors was at its zenith. The Englishmen were quicker than other foreign traders to understand themselves and regarded themselves simply as foreign traders dependent on the good will of the emperor. They looked only for a brisk trade and good dividend. Subsequently, however, the Mughal empire which was at the peak of its power crumbled down suddenly by various causes and it looked as if the Marhattas might become the ruling powers of India. But their hope was lost forever after their defeat by Ahmed Saha Abdali (Durani) in 1761 at the battle of PANIPATH. Thereafter, the country rapidly dissolved into anarchy with Muslim nobles and other adventures making out kingdoms for themselves wherever they could.

Victory of
the East
India Cor-
pany.

45. The friendship of Mughal Emperors was of little value and both the English and the French East India Companies began to be conscious of their own strength. They came into struggle and these struggles continued for about half a century and ultimately led to the victory of the East India Company, by the last part of the 18th century. France ceased

to count in Indian politics. The Company's territorial jurisdiction in South India at that time covered only a small area round Madras, granted to it by the Nawab together with the Northern Circars, which the company held on payment of tribute. The directors who possessed this territory emphatically directed their servants that it was not for the Company to take part in any local politics.

Struggle for
Supremacy

46. Developments in Northern India, however, made the policy of the company useless. The Company had established important factories at Kasimbazar, Patna and Dacca besides their headquarters settlement in Calcutta. They were, in fact, very much at the mercy of the Nawab of Bengal. The refusal of the local officials to implement the fiscal arrangements made between the Mughal Emperor and the Company and the oppression of the Nawab and the general state of chaos in Bengal created a difficult situation for the Company. Thereafter, the events moved rapidly and the battles of Plassey was fought in 1757 and Buxar in 1764 which made the company the master of Bengal though the Company did not fully take over the administration until it was granted Dewani in 1765. The history of British India was, for a long time, the history of a trading company until 1858 when its delegated powers were resumed by the crown and the crown undertook direct administration through its own officers.

Presidencies

47. The first settlements were at Surat (1613 A.D.), at Fort St. George (1640 A.D.), Fort Williams in Bengal (1698 A.D.) where factories were started by the Britishers for trading purposes. Later, the factories were termed as settlements which were governed internally by a President and a Board. Outside stations and factories were established and they were brought under the control of parent factories and the original factories were called as Presidency towns where the President resided. This was the starting point of the constitution of the Presidency of Bengal, Madras and Bombay. In 1773, the Government of the Presidency of Fort Williams was entrusted to a Governor and a Council of Ministers. Later on, he was designated as Governor General and he had certain control over the other two Presidencies in the matter of war and peace. This is the growth of modern administration.

It may be stated that the popular term of Board or the President of the Board can be derived out of the President and of the Board for management of the factories and the Board of Directors for the management of the East India Company.

Grant of
Dewani.

48. On the 12th August, 1765 A.D., Saha Alam, the titular emperor of Delhi made a perpetual grant of the Dewani of the then provinces of Bengal, Bihar and Orissa for the reason that he failed to have any control over the areas. The only condition attached to this grant was the payment of Rs. 26 lakhs to the royal Circar (Emperor) only and providing for the expenses of the Nizamat. The term 'Dewani' means the grant of a right to collect revenue of Bengal, Bihar and Orissa and to exercise judicial powers in all civil and financial matters arising in the areas. The term 'Nizamat' means the office and the duties of the Nazim, the administration of police and the criminal law. In the palmy days of the Mughal administration, both the duties of Dewani and Nizamat devolved on the Subadar of a Suba who was usually a Prince of the royal blood. As Dewan, he collected the revenue, administered the civil justice and remitted royal share of the revenue. As Nizamat, he administered the criminal justice and managed the Police. The Emperor, therefore, still retained the power of Nizamat.

Acquisition
of territories
by the
Company.

49. In the year 1717, the Emperor Farokhsir, out of gratitude to an English Surgeon Mr. Hamulton permitted the Company to purchase the Talukdari right of 38 villages adjacent to the 3, viz, Sutanati, Govindpur and Calcutta, purchased in the year 1698 A. D. Hostilities, however, ensued on account of this with Serajuddaulah and the battle of Plassey was fought and won by Col. Clive and a treaty with Mirajaffar was concluded and some more areas called 24-Parganas were acquired.

Territories after territories were either ceded or conquered by the Company in quick succession and it will be needless to give an account of the same.

Serious problem for the
Company.

50. It was necessary for the Company to send its servants to undertake the administration of land revenue. They were placed in one of the most extraordinary position ever known in history, to be in charge of administration of a

Sub-continent from the status of a mere traders seeking larger dividends. They had absolutely no knowledge of administration and the knowledge of men and their affairs in India. For them the difficulties were that they did not know the languages of the people, the usual customs attached to the tenancy laws and that the laws were nowhere codified so that they could digest them for application. According to an English writer, "it was a tangled unsystematic mass of chicanery, dishonesty and oppression. These upon whom they were compelled to rely for instructions, were prompted by self-interest, to mislead and mis-inform and neither morality nor religion withstood this prompting." The Company's servants were brought face to face with the problem of land system. Even those who studied the systems merely acquired the technicality of the system; although the Englishmen possessed marvellous energy, great ability and highest honesty, spotless integrity, they felt helpless in answering the question "Who owns the land?"

Personnel
arrange-
ments and
experiments

51. Experiment after experiment had to be launched to arrive at the truth and to find a way to stabilising a land system for better cultivation. In 1766, the year following the grant of Dewan, Lord Clive took his seat as Dewan at the PUNYA or annual ceremony of settling and commencing the collection of revenue at MOTIGHIL near Mursidabad. The annual payment to the Emperor had to be made and the charges of establishment had to be met anyhow. Besides the usual dividends and profits are to be paid to the Company. The districts of 24-Parganas, Bardwan, Midnapur and Chittagong which had been previously acquired were at that time under the management of the Company's servants and the Company was not in a position to bring under management the whole of Bengal, Bihar and Orissa. Till 1769, a native Naik or Deputy Dewan residing at Mursidabad and under the nominal control of the European Resident, similar Officer for Bihar under the control of the European officer at Patna conducted the collection of revenue without any change in the prevailing system.

Appoint-
ment of
Supervisors.

52. It was felt necessary to take over the collection of land revenue from the native officers by the Company's servants and as a first step, Supervisors were appointed on 16th August

1769 to superintend under the control of the Resident Officers, the collection work of the native officers. Elaborate directions were given to them, such as, "depend on none when you yourself can possibly hear and determine. Let the access to you be easy and be careful of the conduct of your dependants. Aim at no undue influence yourself and check it in all others. A great share of integrity, disinterestedness, assiduity and watchfulness is necessary not only for your own guidance but as an example to all others; for, your activity and advice will be in vain, unless confirmed by example." They were directed to acquire information as to the revenue history of the Province going back for the purpose to a given era when good order and Government had been universal; they were to enquire into the real limits of estates held by the Zamindars, the quantity of land they ought to have rent-free and the rents or payment which the actual cultivator ought to make to each estate. Various other improvements were also hoped and especially, revenue free holdings were to be assessed and made to pay. The cultivators had to be protected from the exaction of the zamindars and leases or pattas specifying exactly what each man had to pay were to be granted. These were the opportunities provided to European officers of the Company to have a first-hand knowledge of revenue laws and men and affairs of India as to have a grounding in revenue systems and revenue administration which was essentially necessary for the Company for the purpose of adopting a policy.

Revenue
Councils.
1770 A.D.

53. The appointment of supervisors was followed in 1770 by the institution of two revenue councils, the central one being created at Mursidabad and another at Patna. But this arrangement was not successful in achieving the objectives. The expectation of an increase in public revenue was frustrated by the great famine of 1770. It was estimated to have destroyed one-third population of Bengal. The President in the Revenue Council in his letter to the Board of Directors dated 3rd November 1772 analysed the causes which were responsible for non-realisation of revenue to the full which was expected. They found fault with the faulty existing system, the mis-rule of the previous Government and the oppression and

exaction of the inter-mediaries. It was recommended to make revenue matters simple and intelligible, to establish fixed responsibility for collection, to make the mode of collection uniform in all parts and to provide for an equal administrative structure of justice.

Direct management.
1772

54. The idea of supervising and control through the European supervisors was no doubt noble but it had no real effect. In 1771, by their proclamation dated 28th August, the Board of Directors clarified their intention to take upon themselves the entire care and management of revenue throughout their territories acquired by them, and in India, a proclamation was issued to this effect on 18th May 1772. Clive, accordingly took his seat as Dewan or Minister of State and took charge of the Civil and Revenue Administration of the Province for settling the year's revenue. This was the beginning of the company's taking direct control.

Further changes.

55. Seven years had passed since the Company was granted the Dewani. But there was no improvement in the revenue administration, as the collection work was mostly left with the native officers.

As regards the collection for the famine year of 1770, the revenue council observed, "It was naturally to be expected that the administration of revenue should have kept an equal pace with the other consequences of so great a calamity ; that it did not, was owing to its being violently kept up to its former standard." It will be evident that with great rigidity revenue was collected from the already famished people of Bengal. As the Company took direct management, the supervisors were designated as Collectors. This is the origin of the popular word "COLLECTOR" which has come down to the present day as the most important functionary in revenue, judicial and criminal administration of the country. It may be stated that even in the days of the Mayuryas, the chief revenue officer of the kingdom was called Collector-General. The present Board of Revenue may be equivalent functionary of the Collector-General in the present day administration of the State. The work of Collectors was supervised by a Dewan, and rules for the guidance of the Collectors and the Dewan were framed.

collectors.
1772

Abolition of
the native
revenue
officers.
1772

56. As another step of direct Dewani management¹⁴ by the company, the Board of Directors, in their letter dated the 28th August 1771, authorized and required the President and Council of Revenue to divest Mohammed Reza Khan, Naib Dewan of Bengal and "every person employed under him or in conjunction with him" of the business of collection expressing, at the same time, their confidence that the President and Council would adopt such regulations and pursue such measures as would ensure to the company every possible advantage and free the raiyats from oppression. A proclamation was issued on 11th May 1772, notifying the removal of Naib Dewan-Mohammed Reza Khan from his office of Naib dewan and directed the Chief and Council of Mursidabad to assume direct control until some other arrangements were made. Raja Sitab Roy was similarly removed from the office of Naib Dewan of the Province of Bihar and Chief and Council of Patna were directed to assume charge of the office until further orders. The revenue of the Province had already been settled for a term of years but in the case of Bihar and Orissa, the settlement was annual and experience proved that it had the evil consequences of a fluctuating system. It was decided to evolve a system for settlement for 5 years.

A Committee
of circuit.
1772

57. A committee of circuit consisting of the President Mr. Hastings and four other members was appointed to go on circuit in the Province of Bengal and make local inspections for settlement. It was instructed that giving of presents in the form of NAZAR and SALAMI at the first interview as a mark of subjection and respect was to be totally discontinued and the company's servants were forbidden to receive them. Along with the assumption of direct control in 1772, a Board of Revenue was constituted consisting of the Governor and Members of the Council and an Accountant-General with assistants,

Board of
Revenue.
1772

58. The Khalsa or Exchequer and the Treasury were, at the same time, removed from Mursidabad to Calcutta. This is the first inception of the Board of Revenue. This was the move for treating Calcutta as the future capital of Bengal instead of Mursidabad and to attract the people to Calcutta.

New Plan
1773
Withdrawal
of Collectors

59. The system of collection and superintendence established in 1772 was of a short duration. For future management of the administration at the Presidency, a new plan was devised. In November 1773, the European Collectors were withdrawn under the instructions received from the Board of Directors and the districts were left in charge of native Dewans, or Amils.

Fresh ex-
periments.

Committee
of Revenue
and Provin-
cial Councils
1773

60. A committee of revenue was formed at the Presidency consisting of two members of the Council Board and three senior civil servants below the council. The three provinces were divided into six divisions. The Calcutta division was placed under the Committee of Revenue as mentioned above and the remaining 5 divisions were placed under the superintendence of Provincial Councils stationed at Bardwan, Patna, Mursidabad, Dinajpur and Dacca.

Quinquennial
Settlement.
1772

61. The real object of the committee of circuit of 1772 was to ascertain the capacity of the country by letting it in farm for some years. It was believed that the natives were better informed than their rulers in the matter. Accordingly a quinquennial settlement was concluded with the farmers but it was considered to be a mistake. The great set-back in the matter of collection of revenue in the famine year of 1770 and subsequent to that led the company to believe that the measures adopted by the Company's servants for realisation of land revenue were milder and that the native rulers were more firm in the matter of collection. After the period of quinquennial settlement expired, it was necessary to obtain additional information as a guide to the best course to be adopted in making a new settlement. Accordingly, 3 civil servants with an establishment of amins were deputed on 20th December, 1776 to obtain the most upto-date information as to the real produce or the value of land and they submitted their report on 25th March 1778. Annual settlement was resorted to for the years, 1778, 1779 and 1780. The results were still unsatisfactory.

Commission
of Messrs.
Anderson,
Crofts and
Bogle.

Abolition of
Provincial
Councils.
1781

62. In 1781, the Provincial Councils were abolished and their duties transferred to a Committee of Revenue at the Presidency consisting of 4 covenanted servants. The chief of

the Provincial Council was directed to remain in the temporary charge of his division. The office of the Kha'sa or Exchequer was transferred to the Committee of Revenue. The intention was "all the collections of the Provinces should be brought down to the Presidency and be there administered by a Committee of the most able and experienced of the covenanted servants of the Company under the immediate inspection of and with the opportunity of instant references for instructions to the Governor-General-in-Council. Mr. Shore was one of the members of the Committee of Revenue.

Collectors
Re-appointed
1786-87

63. The changes effected in 1781 by the appointment of a Committee of Revenue at the Presidency was too much centralised and it was soon found to be impracticable for want of assistance of responsible local agents and it was also felt that withdrawal of the Collectors was a mistake. Mr. Shore who Subsequently became President Board of Revenue observed as follows in the year 1782 :

'In the actual collection of revenue nothing is more necessary than to give immediate attention to all complaints which are preferred daily without number, and dispatch them in a summary manner. This cannot be done where the control is remote. In every Pargana throughout Bengal, there are some distinct usages which cannot be clearly known at a distance. Yet, in all complaints of oppression or extortion, there must be known before a decision can be pronounced. But to learn at Calcutta, the particular customs of a district of Rajeshahy, or Dacca, is almost impossible and considering the channels through which an explanation must pass and through which the complaint is made, any colouring may be given to it, and oppression and extortion, to the ruin of a district, may be practised with impunity: This is a continual source of embarrassment to the Committee of Revenue in Calcutta. One object of their institution is to bring the revenues, without agency, to the presidency; and all local control is removed from over the renters who pay at Calcutta or what is called huzzoory. When complaints are made against them, it is almost impossible to discriminate truth from falsehood; and to prevent a

failure in the revenues, it is found necessary, in all doubtful cases, to support the farmer; a circumstance which may confirm the most cruel acts of oppression. The real state of any district cannot be known by the Committee. A farmer or Zemindar may plead that an inundation has ruined him; or that his country is a desert from want of rain; an aumeen (Amin) is sent to examine the complaint; he returns with an exaggerated account of losses, proved in volumes of intricate accounts, which the committee have no time to read; and for which the aumeen is well paid. Possibly, however, the whole account is false. Suppose no aumeen is employed, and the renter is held to the tenor of his engagements, the loss if real, must occasion his ruin, unless his assessment is very moderate indeed. I may venture to pronounce that the real state of the districts is now less known, and the revenues less understood, than in 1774. Since the natives have had the disposal of accounts, since they have been introduced as agents, and trusted with authority, intricacy and confusion have taken place. The records and accounts, which have been compiled are numerous; yet when any particular account is wanted, it cannot be found. It is the business of all, from the Ryot to the dewan to conceal and deceive. The simplest matters of fact are designedly covered with a veil, through which no human understanding can penetrate. With respect to the present Committee of Revenue, it is morally impossible for them to execute the business they are entrusted with. They are vested with a general control and they have an executive authority larger than ever was before given to any Board, or body of men. They may and must get through the business but to pretend to assert that they really execute it, would be folly and falsehood. The grand object of the natives is to acquire independent control; and for many years they have pursued this with wonderful art. The farmers and zemindars under the Committee prosecute the same plan, and have ready objections to any thing that has the least appearance of restriction. All control removed, they can plunder as they please. The Committee must have a dewan, or executive officer, call him what you please. This man, in fact, has all the revenues paid at the presidency at his disposal; and can, if he has any abilities, bring all the renters under contribution. It is little advantage to restrain the

Divisions of
Collector-
ship 1786

64. According to Mr. Shore, the real state of the district was less known and the revenue less understood than in 1774. The Committee of Revenue were accordingly instructed (7th April 1786) on proceeding upon the ensuing years' settlement, to divide out the Huzuri Mahals into Collectorships in such manner that no one Collectorship should exceed in jama, the sum of eight lakhs of rupees. In pursuance of these instructions, the provinces of Bengal and Orissa were divided into more than twenty Collectorships, exclusive of those which had been already established in Bihar, making thirtysix in all. In the following year, a new division was proposed and approved by the Governor-General in Council (21st March, 1787) under which the number was reduced to twenty-three or including the Salt districts, twenty-four. Immediately afterwards (8th June 1787) rules were made for the conduct of collectors and these rules were subsequently re-enacted with amendments in Regulation II of 1793.

CHAPTER IX

ESTABLISHMENT OF REGULAR BOARD OF REVENUE

Board of
Revenue
1786

65. In accordance with the instructions of the Court of Directors, a Board of Revenue was in 1786 (12th June) substituted for the Committee of Revenue. One of the members of

Committee themselves from bribery or corruption; when their executive officer has the power of practising both undetected. To display the arts employed by a native on such occasion, would fill a volume. He discovers the secret resources of the zemindars and renters; their enemies and competitors; and by the engines of hope and fear, raised upon these foundations, he can work them to his purposes. The Committee, with the best intentions, best abilities, and steadiest application, must after all, be a tool in the hands of their dewan. The same objections, that are made against the present Committee of revenue, may be applied to the system of provincial councils. It is sufficient to say of them that the universal opinion strengthened by experience, has pronounced the system fundamentally wrong, and unapplicable to any good purposes."

Government was the President of this Board, which, in other respects, "was expressly constituted on the foundation and principle of the Committee." A regular set of rules was made for the guidance of the Board of Revenue in 1788 (25th April) by which the general functions of the Board were declared to be "deliberation, superintendence and control", and it was made their principal duty to take care that the officers under their authority should perform their assigned duties with regularity, integrity and assiduity. In order to enable them to carry out this "fundamental principle of their institution" they were invested with power to summon any officer to the Presidency to explain and justify his conduct, to impose a fine upon him not exceeding a month's salary, and to suspend him from office. Every instance of the exercise of these powers was to be reported to the Governor-General in Council. The rules passed for the guidance of the Board of Revenue were incorporated in Regulation II of 1793 (Bengal Land Revenue Regulation, 1793)., Vide Annexure III

Annual
settlement
mischievous

66. After expiry of the quinquennial settlement in 1777, annual settlements were made for several years in consequence of the direction of the Court of Directors. The Company's Government later on were impressed with the mischief of this practice which was both injurious to the landholders and tenants, calculated to produce rigour and exaction towards the cultivators of the soil, discouraging to improvements of agriculture and consequently, disadvantageous to the general prosperity of the country. The Court of Directors were moved in 1776 for making a life settlement with the zemindars. The Court replied that having considered the different circumstances relating to the lands and leases for life or in perpetuity, they thought it then advisable to adopt either of these methods.

Direction
from Par-
liament.

67. In 1784 was passed the 24 Geo. III, Cap. XXV the 39 Section of which required the Court to give orders "for settling and establishing upon principles of moderation and justice, according to the laws and constitution of India, the permanent rules by which the tributes, rents and services of the Rajas, zemindars, polygars, talukdars and other native landholders should be in future rendered and paid to the United

Orders for
decennial
settlement.

Company." In obedience to this provision, orders were transmitted to the Government in India for making enquiries into the condition of land-holders and other inhabitants residing under their authority for the establishment of permanent rules for settlement and collection of revenue and the administration of justice founded on the ancient laws and local usages of the country. The Court of Directors, at the same time, expressed their opinion that it would be most in accordance with the spirit of the Act to fix a permanent revenue on a review of the collections of the former years; and that the settlement should, in every practicable instance, be made with the zemindars, rules being, at the same time, made for maintaining the rights of other classes, according to usages of the country. The settlement was directed to be concluded for 10 years, and, when it was completed, all the papers were to be sent to the Directors to enable them "to form a conclusive and satisfactory opinion so as to preclude the necessity of further reference or future changes.

Further
enquiry.

68. The Court of Directors assumed that the assets of the lands were sufficiently known under the various attempts made to ascertain them since 1765 and so no new scrutiny would be necessary. On receipt of these orders, however, the most careful local enquiries were made anew to obtain all possible information, i.e., of the past and present state of the country. The results of this enquiry were collected and incorporated in Mr. Shore's minutes of the 18th June, 1789, which the Court of Directors characterised as a 'comprehensive and masterly dissertation, which not only exhibited and methodized the most material parts of the reports from the Collectors of the Bengal Province but afforded new and important communications from himself, supplying in various respects which they wanted, delineating with great clearness the past financial system and history of Bengal-examining with candour those points in it which have been the subjects of controversy-investigating with patient judgment the best system for the country, the difficulties which may attend it, the means of obviating them- and in fine, proposing from the whole a set of regulations for carrying into execution the orders of the Court respecting the decennial

settlement so as to secure justice both to Government and the subjects and to prevent in future those abuses which either exist or may be apprehended in details of collections."

69. It may be stated that the year 1786 was eventful which marked the arrival of Lord Carnowallis and with him John Shore who afterwards became Lord Teignmouth and had been appointed to the Board of Revenue. Rules for the decennial settlement were elaborated. They were issued on the completion of Mr. Shore's elaborated minutes of 1788 and of June and September 1789. The rules for settling Bengal, Bihar and Orissa were separately issued between 1789 and 1790.

70. After considering Mr. Shore's minutes and other papers connected with the subject, the Governor-General in Council passed on the 18th September and 25th November, 1789 and 10th February 1790, these rules for decennial settlement of Bengal, Bihar and Orissa respectively which were afterwards modified and amendments incorporated under Regulation VIII of 1793 (Bengal Decennial Regulation of 1793). It was, at the same time, notified that the assessment fixed by the settlement would be continued and remain unaltered for ever if the Court of Directors approved. This approbation was given by the Court in Revenue General letter of the 19th September, 1792 and accordingly, a proclamation was issued on the 22nd March, 1793, declaring the assessment fixed for ever. The articles of this proclamation were enacted into Regulation I of 1793.

71. The demand of the State having thus been limited for ever, and the Government having voluntarily resigned all claim to share in the increased produce or value of the produce of the soil, resulting from causes unconnected with improvements effected by individual enterprizes, the history of administration of the land revenue in Bengal, Bihar and Orissa is from this time onward to be found in the Regulations and Acts which have been passed from time to time to enable the revenue authorities to compel the payment of the amount of revenue assessed on estates, at the same time of the permanent settle-

Bengal
decennial
Settlement
1793

History of
the admini-
stration of
land
revenue
hence
forward-
contained
in the Sale
Laws.

Stabilisa-
tion of
Policy

Duties and
functions
of the
Board of
Revenue.

Constitution
of the
Board

ment. Thus, it will be quite clear that these settlements were made and the machinery for carrying into effect the revenue administration was devised by slow process after gaining experience from time to time, by introducing one system of revenue administration and abolishing that system just afterwards. It may be stated that the revenue administration of the present day with the hierarchy of the Board of Revenue was built upon the ruins of the various administrations of this country from time immemorial and mostly on the ruins of the immediately preceding administration, that is, of the Mughals. Very wise authorities at one time thought whether it was not a misfortune for the early British administrators who succeeded to Akber's revenue system to have adopted a system with due orientation suitable for the present day needs. It was thought that a thoroughly developed native system might have been difficult to define or explain in a Statute but it would have been easily workable.

72. In the previous paragraphs, it has been stated briefly the circumstances which led to the constitution of the Board of Revenue as the highest revenue authority in India. It was the Principal authority in Revenue Department for the Governor-General in Council, who used to exercise the general control over this department and other branches of the Executive Government. At least the power was such before the constitution of the Board of Commissioner with similar powers for the Upper Provinces and Benaras. This Board which was stationed at the Presidency was vested by Regulation 2, 1793, Section 29 with powers of "superintendence of the settlement and collection of the public revenue payable from the lands; and of all other matters entrusted to the Collectors." The Collectors of the Government customs and their deputies within the Provinces of Bengal, Bihar and Orissa were also made subject to the authority of the Board of Revenue by Regulation 9, 1810 (Section 7).

The Board was originally composed of 4 members besides a member of the Government who, in pursuance of former instructions from the Court of Directors, was nominated President; though it could not be expected that his other important duties would admit of his giving regular attendance

at the meetings of the Board of Revenue. The number of members was reduced to two, or occasionally three, exclusive of the President; and the several junior members, previous to entering upon the execution of their duties, were required "to take the Oath * prescribed by the Act of Parliament, for servants of the company employed in the management and collection of the revenue, before one of the judges of the Supreme Court of Judicature". The primary duties of the Board of Revenue being superintendence and control, they were directed "to be careful that the officers under their authority performed their assigned duties, with regularity, integrity, and assiduity; and they were required to punish the officers under them, as far as the powers vested in them for the purpose might allow, for disobedience or inattention to any regulation printed and published in the manner directed in Regulation 41, 1793, or to any special orders; and to report every such occurrence to the Governor General in Council".

Powers of
the Board
of Revenue.

73. To enable the Board to control the public officers, acting under them with effect, they were invested with the following powers, for the investigation and punishment of offences committed by any officer subject to their authority.

1. To summon him to the Presidency to explain and justify his conduct; and to suspend him from his office, reporting to the Governor-General in Council every instance in which they might exercise these powers.

2. To impose a fine upon him, not exceeding the amount of his salary for one month.

* Note :— The Oath- * I, A. B. do promise and swear, that I will, to the utmost of my endeavour, well and faithfully execute and discharge the duties of an officer of revenue, reposed in and committed to me by the United Company of Merchants of England trading to the East Indies : and that I will not demand, take, or accept, directly or indirectly, by myself or by any other person for my use, or for my behalf, of or from any rajah, zeminder, talookdar, polygar, farmer renter, or ryot, or from any person paying or liable to pay any tribute, rent or tax to or for the use of the said United Company, any sum of money or other valuable thing by way of gift, present, or otherwise, over and above, or besides and except, the actual tribute, rent, or tax authorised to be taken by and for the use of the said United Company; and that I will justly and truly account for, answer, and pay all the rents, duties, and other revenues and sums of money which shall come to my hands, or to the hands of any person or persons in trust for or employed by me as an officer of the Revenues of the said Company unto the said United Company. So help me God."

3. To issue notice for personal attendance of any proprietor or farmer of land, or any dependent talokdar under-farmer, or ryot, or any native officer employed under a collector, for the purpose of adjustment of any settlement or examining any accounts etc.

4. To fine any such persons neglecting to appear by the time required, in such amount as might appear to them proper, upon a consideration of the case, and the situation and circumstances in life of the party.

Special
Powers to a
Member on
deputation.

74. No member of the Board, except the President or acting President is to exercise any separate act of the authority, unless in cases, in which for the disposal of business, the Board might think it proper to commit the charge of any special duty to any member separately. As, however, it might often be convenient and advisable that one of the members of the Board should superintend in person, and on the spot, the conclusion of settlements, and performance of other duties within their control, the following provisions for this purpose were made by Regulation 13 of 1811.

Regulation
13 of 1811

"Whenever circumstances may, in the judgement of the Governor-General in Council, or of the Board of Revenue itself, render it advisable that the performance of any of the public duties entrusted by the general regulations to the superintendence of that Board, should be superintended by a member of the said Board in person, and on the spot, one of the members shall proceed to that part of the country in which his presence and services may be required. The Board of Revenue, with the approbation of the Governor-General in Council, shall at the same time, determine to what district or districts the authority of the member so proceeding on deputation shall extend. The Board of Revenue, with the sanction aforesaid, will also determine what part of the establishment of their Secretary's Office shall attend the Member proceeding on deputation, for the purpose of aiding in the discharge of the duties entrusted to him. The Member of the Board of Revenue so employed, shall be entitled to exercise all the duties, powers, and authority which are or may be vested in the Board of

Special
Provisions
for
transaction
of business

Revenue collectively, within the limits which may be established for his temporary and exclusive control. In like manner, a single member of the Board of Revenue shall, during the period of such deputation, be competent to exercise at the Presidency, all the duties, powers and authority vested in the Board collectively, in the remaining parts of the Provinces of Bengal, Bihar and Orissa, including Cuttack ; provided, however, that when the acting President and junior member of the Board of Revenue shall be both at the Presidency, two Members shall be required to constitute a regular and legal meeting of the Board. On the termination of any deputation by a member of the Board of Revenue, the correspondence and other documents connected with such deputation shall be carefully deposited in the office of the Board's Secretary at the Presidency."

Board's
power of
deputing
other persons

75. The Board of Revenue were likewise empowered to depute persons, not being their own members, or the established local officers, for any special duty requiring it. But all deputations ordered were to be immediately reported to the Governor-General in Council, with the grounds on which they might have been ordered, and in all instances admitting of a limitation for completing the business of the deputation, a time was to be fixed for the performance of it, beyond which the person deputed was to receive no allowance or compensation, without explaining the cause of the delay to the full satisfaction of the Board."

Functions
of the
Board.

76. The functions of the Board were as follows :—

(1) Board was to issue orders to its subordinate officers for making the settlement of land that were or might be khas in conformity with the regulations.

(2) Upon a settlement being concluded with any proprietor or farmer, the Board of Revenue was to issue the usual *bundobusty* Perwana to the proprietor or farmer.

(3) The Board was to see that revenues were to be realised by the stipulated period or that satisfactory reasons were adduced by the Collector for any delay.

(4) The Board was authorised to allow temporary suspension of the demand of revenue whenever it might appear to it indispensably necessary.

(5) It was authorised to grant taccavi loan.

(6) The Board was required to furnish the Governor-General in Council with such annual, monthly or other accounts as required to be submitted.

(7) The Board was required to execute the orders issued by the Governor General in Council.

(8) It was also required to transmit to Governor General in Council all original acknowledgments which might be delivered to it for places it might be directed to restore to foreign nations.

(9) It was required to cause separate accounts to be kept of all expenses incurred in reducing rebellious zemindars.

(10) The other duties of the Board of Revenue were briefly as follows :

Powers of
the Board
regarding
endowments
etc.

77. The following provisions in Regulation 19, 1810, "for the due appropriation of rents and produce of lands granted for the support of mosques, Hindoo temples, colleges and other purposes ; for the maintenance and repair of bridges, seroys, kuttras and other public buildings ; and for the custody and disposal of nuzool property ; or escheats." having equal reference to the Board of Revenue and to the Board of Commissioners for the upper provinces, were made.

(a) "The general superintendence of all lands granted for the support of mosques, Hindoo temples, colleges, and for other pious and beneficial purposes, and of all public buildings, such as bridges, serays, kuttras, and other edifices, is hereby vested in the Board of Revenue and Board of Commissioners in the several districts subject to the control of those Boards respectively."

(b) "It shall be the duty of the Board of Revenue, and Board of Commissioners, to take care that all endowments made for the maintenance of establishments of the above description, be duly appropriated to the purpose for which they were destined by the Government, or individual, by whom such endowments were granted. In like manner it shall be the duty of those Boards to provide with the sanction of Government, for the due repair and maintenance of all public edifices which have been erected either at the expense of the former or present Government, or of individuals ; and which either at present are, or can conveniently be rendered conducive to the convenience of the community."

(c) "In those cases, however, in which any of the buildings in question have fallen to decay and cannot, from that or other causes, be conveniently repaired, or are not calculated, if repaired, to afford any material accommodation to the public, the Board shall recommend that they be sold on the public account, or otherwise disposed of, as may appear most expedient."

(d) "Under the foregoing rules, it will of course be incumbent on the Board of Revenue, and Board of Commissioners, to prevent any lands, which have been granted for the support of establishments of the above description, from being converted to the private use of individuals, or appropriated in any other mode contrary to the intent and will of the donor ; and likewise, to prevent all public edifices from being usurped by individuals and falling into the possession and exclusive use of private persons."

(e) "Whenever the Board of Revenue, and Board of Commissioners, may be of opinion that any of the above mentioned edifices require repair, they shall obtain the necessary estimates of the expenses required for the execution of the work and forward them to Government for its approval."

(f) "The general superintendence of all nuzzool property or escheats, is likewise hereby vested in the Board of Revenue and Board of Commissioners respectively, who will inform

themselves fully, through the channel hereafter mentioned, of all property of that description, and report to Government whether it should, in their opinion, be sold on the public account or in what mode it should be disposed of."

Appoint-
ment of
Local
Agents

(g) "To enable the Board of Revenue and Board of Commissioners, the better to carry into effect the duties entrusted to them by this regulation, local agents shall be appointed in each zillah, subject to the authority, control and orders, of those Boards respectively."

"Under the provisions of the present regulation, it will, of course, be the duty of the agents to obtain full information from the public records and by personal enquires, respecting all endowments, establishments, and buildings of the nature of those above described, and of all nuzzool property or escheats ; and to report to the Board to whose authority those agents are respectively subject, any instances in which they may have reason to believe that the lands or buildings are improperly appropriated, being in all cases careful not to infringe any private rights, or to occasion unnecessary trouble or vexation to individuals."

"The said agents will further ascertain and report the names, together with other particulars, of the present trustees, managers, or superintendents of the several institutions, foundations or establishments above described ; whether under the designation of MOOTUWULLEE, or any other, and by whom and under what authority appointed or elected ; and whether in conformity to the special provisions of the original endowment and appropriation by the founder, or under any general rule or maxim applicable to such institutions and foundations."

"The local agents will also report to the superior boards all vacancies and casualties which may occur, with full information of all circumstances, to enable the Boards to judge of the pretensions of the person or persons claiming the trust ; particularly whether the succession have been heretofore by inheritance in the line of descent ; or whether the successor

have been in former instances elected, and by whom ; or whether he has been nominated by the founder, or his heir or representative, or by any other individual patron of the foundation ; or by any officer or representative of Government, or directly by the Government itself."

"In those cases in which the nomination has usually rested with the present or former Government, or with a public officer, or of right appertains to Government in consequence of no private persons being competent and entitled to make sufficient provision for the succession to the trust and management, it will be the further duty of the local agents to propose for the approval and confirmation of the superior Board a fit person or persons for the charge of trustee, or manager, and superintendent, duly attending to the qualifications of the person selected, and to any special provisions of the original endowment and foundation, and to the general rules or the known usages of the country applicable to such cases."

"On the receipt of the report and information required by the preceding clause, the Board of Revenue, or Board of Commissioners, will either appoint the person or persons nominated for their approval ; or will make such other provision for the trust, superintendence, and management, as may be right and fit with reference to the nature and condition of the endowment ; having previously called for any requisite further information from the local agents."

"Nothing contained in this regulation shall be construed to preclude any individual, who may conceive that he has just grounds of complaint on account of any orders which may be passed by any of the above mentioned authorities, with respect to the appropriation of any lands or buildings of the nature of those above described, from suing, in the mode and form prescribed by the regulations, where Government or public officers are parties; or under the general provisions of the regulations, if the suit be brought against a competitor or other private person, for the recovery thereof, in the regular course of law; or for compensation in damages for any loss or injury supposed to have been unduly sustained by him."

"It is to be clearly understood, that the object of the present regulation is solely to provide for the due appropriation of lands granted for public purposes, agreeably to the intent of the grantor, and not to resume any part of the produce of them, for the benefit of Government. In like manner it is fully intended, that all buildings erected by the former or present Government, or by individuals, for the convenience of the public, should be exclusively appropriated to that purpose, with the exception of such as have fallen to decay, and cannot from that, or any other cause, be conveniently repaired, or which under existing circumstances, can no longer contribute to the accommodation of the community."

Main staff
pattern of
the Board's
Office.

78. To enable the Board of Revenue to perform the duties, it had a Secretary, Sub-Secretary, Assistants and Accountant, all covenanted servants of the Company and appointed by the Governor-General in Council. The Accountant used to furnish all accounts to the Board as required by it, report on accounts furnished by the Collectors. He was in charge of all the monthly, annual, periodical and occasional accounts of the revenue.

DUTIES OF BOARD OF REVENUE AS COURT OF WARDS

Court of
Wards.

79. Many instances having occurred of minors, females and other landholders, who were incompetent to the management of their own estate, being reduced to ruin by the misconduct of the agents to whom the management of their concerns was committed ; minors also being often brought up in ignorance and dissipation, by the persons entrusted with the care and education of them, with a view to engross the management of their affairs, when they might become of age ; the Governor-General in Council, on the 28th August, 1797, determined to constitute the Board of Revenue, a Court of Wards ; with powers to superintend the conduct, and inspect the accounts of the managers of such persons as, by the rules for the decennial settlement of Bengal, Behar and Orissa, were declared to be disqualified for the management of their own lands ; and with instructions to see that any of them who were minors, should receive an education suitable to their rank and

circumstances in life, so as to qualify them for the future management of their own concerns.

The superintendence of the Court of Wards, in both the lower and upper provinces, extends to the persons and estates of all proprietors of entire estates paying revenue immediately to Government, who are, or may be of the following descriptions. 1 " Females, not deemed competent to the management of their own estates."

2. " Minors, idiots, lunatics, or other rendered incapable of managing their estates by natural defects of infirmities of whatever nature. In the lower provinces, the jurisdiction of the Court of Wards originally included likewise all proprietors of entire estates paying revenue immediately to Government, "who are, or may be, deemed disqualified, on account of contumacy, or notorious profligacy of character" and in the upper provinces and Cuttack, it still includes all proprietors of such estates, "who are or may be deemed disqualified on account of notoriously bad character." Reasons of policy may have suggested the expediency of reserving to Government a discretion in excluding particular person, of known character, from the management of their estates and consequent local influence, in newly acquired provinces, situate, for the most part, at a distance from the presidency. But no reason of this nature requiring a continuance of the disqualification originally established in Bengal, Bihar and Orissa, "on account of contumacy, or notorious profligacy of character," and experience having shewn that the judicial enquiry, ordered to establish these grounds of disqualification, was open to serious objections as will be more fully stated in noticing the exceptions to the general rule for concluding a permanent settlement of the above provinces with the landholders, such exceptions, as far as they related to "persons whom the Governor General in Council might deem disqualified on account of contumacy, or notorious profligacy of character", were revoked and done away by Section—2, of Regulation 7, 1796, which further declared", "the provisions made in clause 4, Section 5 Regulation 10, 1793 for the process to be observed in establishing these grounds of disqualification" to be no longer in force.

Prohibitions
imposed
on Board.

80. Board of Revenue, collectively or individually was prohibited from being concerned directly or indirectly, in trade or commerce or in any house of agency ; or in the direction or management of any bank ;

2. Or in any transaction for borrowing money with any native revenue officer or any person responsible for the collection or payment of the public revenue.

3. It was also prohibited, without previous sanction of the Governor General, from giving land in farm to any European, directly or indirectly ;

4. Or accepting the security of a European for any farmer, dependant talukdar or ryot or granting or confirming any grant of malguzary or lakhraj ;

5. Or confirming the succession of any person to such lands ;

6. Or continuing the pension of any deceased officer, or pension to his family ;

7. Making any general rule whatever.

Rules for
the meeting
of the
Board of
Revenue

81. "The Board are to assemble on two fixed days in every week, or as much oftner as the exigency of business may require.

2. " Two members are sufficient to form a Board or if one only, besides the presiding member of Government be at the Presidency, the powers of the Board may be exercised by a single member.

3. " Extraordinary meetings are to be held whenever deemed necessary by the President.

4. " When a member of the Board should have any material business to lay before them, he is to inform the President and request him to order an extra meeting to be summoned ;

5. " The Board are to keep regular minutes of their proceedings and report to the Governor General in Council of all subjects of importance which may require his sanction, or special instructions before the execution of any final resolution.

6. " In cases in which there shall be a difference of opinion, and where voices are equal, the President shall have a casting vote.

7. "The President is authorised to adjourn the meeting of the Board from one of the fixed days to the succeeding fixed day. In case he should be unable to attend on the day fixed for meeting, the senior member present is to preside in his stead."

CHAPTER X

ADMINISTRATION OF CUTTACK PROVINCE UNDER THE COMPANY.

Appoint-
ment of
Commission-
ers. 1803

Plan of
Settlement

82. Orissa under the Company's Administration was styled as Cuttack Province. The district of Cuttack was formed part of Orissa and was surrendered to the British arms on the 14th October, 1803 and was finally ceded to the East India Company by a Treaty with the Raja of Berar in January 1804. It was placed, after conquest, under the charge of 2 Commissioners, who thought it necessary to adopt immediate measures for securing the rights of the land-holders in the territory called Mogul-bundy. With this view, the Commissioners issued a publication signifying that all persons who were in possession of lands at the close of the Umlee year 1210 (corresponding with September 1803) should continue in possession during the year 1211. The Commissioners also declared all demands for the balance of the former years to be cancelled and they ordered the amount of revenue payable by the respective zamindars, on account of the year 1211 Umlee, to be ascertained and established according to the receipts of former years. On the 15th of September, 1804, they issued another proclamation, in virtue of powers vested in them by the Governor-General in Council which contained the intention of the British Government to adopt at the expiration of the Umlee 1211, such a plan for the settlement of land revenue of the Province of Cuttack as might be more conducive to the prosperity of the country and to the happiness of the inhabitants. The proclamation contained in great details the principles of settlement, in sixteen clauses. These rules and proclamations were confirmed by Section 5 of Regulation 12 (Cuttack Land Revenue Regulation) of 1805. Settlements were also concluded with many Zamindars. It

Constitution
of Commis-
sion.

Powers and
functions.

Additional
responsibili-
ties of Com-
missioners.

Creation of
the office of
Superinten-
dent Tribu-
nary Mahals

was enacted by Sections 5 and 6 of Regulation 10 of 1807 that a Commission shall be constituted, consisting of one or more members (as the Governor General in Council may direct) for the superintendence of the settlement and for general control of the Collector, Cuttack and of the officers entrusted with the charge of the pergunnah of Puttaspore and its dependencies in the performance of their public duties. The Commissioner or Commissioners were to be vested with all the duties, powers and authority which had been exercised by the Board of Revenue in the district of Cuttack and of the Pergunnah of Pattaspore and its dependencies.

83. Considerable responsibilities vested in the Commissioners of the Orissa Division, who was appointed as Ex-officio Superintendent of the Tributary States. Until the year 1803, the Tributary Chiefs of Orissa were feudatories to the Marhatta Raja of Nagpur. In consequence of the treaty of 1803, the princely States were ceded with the rest of Orissa by the Marhattas. As they were tributary states, they were exempted from the operations of the general regulations and system of control prevailing in British Provinces. Separate treaty engagements were executed by the Rajas of the States. It may be interesting to note that most of the states were paying tribute to the Company in KAUDIS.

The office of the Superintendent of Tributary States was created in the year 1814 and the Commissioner of the Orissa Division was appointed as ex-officio Superintendent of the tributary States. In the year 1821, the Government ruled that the interference of the Superintendent should be chiefly confined to matters of a political nature; to the suppression of feuds and animosities prevailing between the Rajas of adjoining States; or between the members of their families; or between the Rajas and their subordinate feudatories; to the correction of systematic oppression and cruelty practised by any of the Rajas; or by their officers towards the inhabitants, to the cognizance of any apparent violation by them of their duties of allegiance and subordination; and generally to important points which, if not attended to, might lead to violent and general

outrage and confusion or to contempt of the paramount authority of the British Government.

There were three categories of these princely States. Seventeen States detailed as follows were commonly known as Tributary Mahals of Orissa :—

Athgarh
Athmalik
Baramba
Baudh
Daspalla
Dhenkanal
Hindol
Keonjhar
Khandpara
Mayurbhanj
Narsingpur
Nayagarh
Nilgiri
Pal-lahra
Ranpur
Talcher
Tigiria

Angul and Banki were also formerly included among the Orissa Tributary Mahals but were annexed by Government owing to the misconduct of the chiefs.

Out of Chhot-Nagpur Mahals, Gangpur and Bonai were ceded to Orissa and placed under the control of the Commissioner of Orissa Division from October 1905.

Similarly, Saraikela and Kharsuan, which were treated as independent of the Marhattas, were being administered by the Commissioner of Chhot-Nagpur Division and merged with Orissa on 1-1-1948 but were subsequently annexed to Bihar.

The groups of Feudatory States, viz, Patna, Sonepur, Bamra, Rairakhol & Kalahandi were transferred from the political control and the administration of the Central Provinces to that of Bengal in 1905. By that time, Sambalpur was

Political
Agent

Additional
Power of
the Com-
missioner.

Constitution
of the
Board.

Khas ceded by the Raja of Nagpur to the Company in 1803. It became Khas in subsequent years and a regular district. So by the year 1905, 24 Princely States came under the administrative control of the Commissioner of the Orissa Division. The form of administrative control was based on the terms of SANAD broadly. Every year, the Commissioner of Orissa Division was submitting a detailed administration report on various points relating to each Princely State.

84. The control of the Commissioner of Orissa Division over the feudatory states existed till April 1922 when the charges were transferred to the Political Agent stationed at Sambalpur. It may be stated that at this stage, Saraikela and Kharsuan came under the control of the Political Agent.

Earliest Treaty Engagements were made by the Native States in the year 1808. The Commissioners of Orissa were Lt. Col. G. Harcourt and J. Melville of the Soobah of Orissa. It will be interesting to give a sample copy of the Treaty Engagement of a Native Ruler and the Kaool-Namah executed in favour of that Ruler vide Annexure-IV.

CHAPTER XI

BENGAL BOARD OF REVENUE REGULATION, 1822.

85. Consequent on vesting of the Delhi territory in the Board of Commissioners for the ceded and conquered Provinces and for certain other causes, it became necessary to relieve the said Board from the charge of a portion of the districts then under its control and to modify the constitution and alter the jurisdiction of the several Boards, entrusted with the management of the land revenue. With this end in view, the Bengal Board of Revenue Regulation, 1822 was enacted.

1. "The Boards of Revenue shall each of them consist of such number of members as the Governor-General in Council may, from time to time, appoint.

2. The said Boards shall ordinarily sit daily (Sundays and Holidays excepted) for the transaction of public business.

3. In regard to the form of its proceedings, it shall be guided in all cases, not specifically provided for in the existing Regulations, by such orders as the Governor-General in Council may, from time to time, issue, and it shall be competent to the Governor-General in Council to fix the Sudder Stations of the several Boards at such places within the territories belonging to the presidency, whether the operation of the general code of Regulations might or might not extend to the same, as from time to time might be deemed expedient, any thing in the existing Regulations to the contrary notwithstanding.

4. It is hereby further declared, and enacted, that in the event of the death, resignation, or unavoidable absence of a member of the Board of Revenue, or of a member of any Commission exercising the powers of that Board; a single member of such Board or Commission shall be competent to exercise all the duties, powers and authority vested in such Board collectively, in like manner as in the case specified in Section 4, of the above mentioned Regulation.

5. It shall be competent to the Governor-General in Council, by an order in council, to authorise a single member of any of the said Board to exercise either generally, or locally, all the duties, powers and authority which are vested in the Board collectively, whenever circumstances may render such an arrangement desirable. It shall further be competent to the Governor-General in Council similarly to authorise the several members of the said Board, separately to exercise, at the same time, and within the same limits, such part of the said duties, powers and authority as it may, from time to time, be judged proper to assign to each respectively, whenever for the greater dispatch of business or other cause, it may appear advisable to divide the business of the Board, or to assign any

On what occasions a single member of such Board shall be deemed competent to exercise all the powers of the Board

Governor-General in Council declared competent to authorise when necessary a single member of any Board to exercise all the duties vested in the Board collectively.

And to authorise the several members separately to exercise at the same time, such part of the duties as may appear requisite for the

greater dispatch of business or other cause.

Proviso-no single member to reverse or alter a Collector's order.

Except authorised by Govt. nor to revise or alter a decree or order passed by any other Member.

No settlement whether temporary or perpetual to be binding, unless confirmed by the Governor-General in Council.

Rule defining the course of proceeding in cases where a difference of opinions may arise.

Provision in cases when the members of the Board differ in opinion and the voices on each side are equal.

special duty to any member separately; provided however, that if a member exercising singly, as above, the duties, powers and authority of the Board, or any part thereof, shall in any case, be of opinion that any decision or order of a Collector ought to be reversed or altered, he shall not pass any final order on the case, without the concurrence of one or more of the other members, unless otherwise specially directed and authorised by Government: provided further that it shall not be competent to a single member of a Board to reverse or alter a decree or order passed by any other member: provided also that no settlement of the land revenue, whether in perpetuity or for a term of years, shall be or be held in final and binding upon Government, unless the same shall have been formally confirmed by the Governor General in Council."

6. Whenever two members of a Board shall jointly or separately have considered any question, if a difference of opinion shall arise between them, the decision of the question shall be postponed, and the case shall be referred to a third member, permanent or provisional, in such mode as may, from time to time, be directed by Government, and shall be determined according to the majority of voices.

7. To provide for cases wherein the members of the Board shall not agree in opinion, as to the decision or order to be passed in any case, and wherein the voices on each side may be equal, it shall be competent to the Governor-General in Council to appoint one or more temporary or provisional members, who shall in regard to the investigation and determination of the questions so in dispute, have and exercise the same powers and authority as if they ordinarily belonged to the Board, and if a difference of opinion as aforesaid shall arise between two members of the Board holding joint sittings, at any place where

a temporary or provisional member may be stationed, the other permanent member or members of the Board being absent, it shall and may be lawful for them, without reference to such absent member, to submit the question in dispute to the provisional member, and to issue orders in conformity with the opinion which he may support."

Bengal
Board of
Revenue
Act, 1850

Additional
powers of
the Bengal
Board of
Revenue.

86. There was no remarkable change in the constitution of the Bengal Board of Revenue after its inception in 1822 excepting that in 1850 by the passing of the Bengal Board of Revenue Act, 1850, the charge of the Board of Revenue in Customs, Salt and Opium Departments was entrusted to the main Board of Revenue. Under Regulation IV of 1819 of the Bengal Code, separate Board of Revenue in Customs, Salt and Opium was constituted in the Province of Bengal and all the duties and powers and authorities of the Board of Revenue with respect to Customs, and Town duties and with the powers possessed by the Board of Trade in the Salt and Opium Departments were performed separately for the Board of Revenue in the lower provinces of Bengal. The Act is as follows :

1. (Repeal of Regulation 4 of 1819). Rep by the repealing Act, 1870 (14 of 1870).

Powers of
Board of
Customs,
Salt and
Opium
transferred
to Sadar
Board.

2. All powers and duties now vested in or belonging to the Board of Revenue in the Customs, Salt and Opium Department and its officers respectively shall be transferred to the Sadar Board of Revenue, constituted in the said Lower Provinces according to Regulation I, 1829 of the Bengal Code, and its officers, respectively :

And all Acts and Regulations now in force relating to the said Customs, Salt and Opium Board of Revenue or its officers shall be understood henceforth as if the said Sadar Board of Revenue and its officers had been respectively mentioned therein instead of the said Board of Customs, Salt and Opium and its officers.

Style of
Board.

3. The said Sadar Board of Revenue shall be henceforth styled the Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal.

CHAPTER XII

APPOINTMENT OF COMMISSIONERS OF REVENUE & CIRCUIT 1829

Regulation

87. The system of superintending the magistracy and the police by the Revenue Officers was found to be defective and, in fact, it was a great centralisation of powers in the Board of Revenue which was not able to discharge the functions satisfactorily. As the revenue system developed and the work increased, the Board of Revenue was burdened with too much of details and too much of judicial work. The great extent of the country under each of the Boards of Revenue had similarly operated to impede them in the execution of the duties. For remedying the defects, it appeared to be expedient and necessary to place the magistracy and police and the Collectors and other Executive Revenue Officers under the superintendence and control of Commissioners of Revenue and Circuit, vested with the charge of such a moderate tract of the country as might enable them to be easy of access to the people and facilitate frequent visit to different parts of their respective jurisdictions. They were also to be vested with such powers of the Board of Revenue which were essentially necessary for discharge of their duties. It was, at the same time, felt that for more speedy and effectual redress of the wrongs which the people had suffered in several of the districts of the Western Provinces, to transfer to the Commissioners of Revenue and Circuit, the powers and authority exercised by the Special Commissioners acting under the provisions of law. Accordingly, the Governor-General in Council enacted the following to be in force from the 1st of March 1829, throughout the Provinces immediately subject to the Presidency of Fort William. This was the inception of the regular Commissioners of Divisions or Revenue Commissioners for the first time in the history of British Administration.

1st Division to contain the districts under the Magistrates, Collectors, Joint Magistrates and Sub-Collectors of

Saharunpore,
Mozuffernuggur,
Mirut and
Bulund Shahr

2nd	"	"	of	Agra, Allighur, and Sydabad,
3rd	"	"	"	Furruckabad, Mynpuri Sirpura, and Etawah
4th	"	"	"	Moradabad, Nugina, and Suhswan.
5th	"	"	"	Bareilly, Shahjehanpore and Phillibhit,
6th	"	"	"	Cawnpore, Belah, and N. Bundlekund.
7th	"	"	"	Allahabad, Futtehpore, and Banda.
8th	"	"	"	Benares, Mirzapore, and Juanpore.
9th	"	"	"	Goruckpore, Azimghur, and Ghazipore.
10th	"	"	"	Sarun, Shahabad, and Tirhut,
11th	"	"	"	Patna, Behar, and Ramghur.
12th	"	"	"	Bhaugulpore, Monghyr, Malda, and Purnea.

13th Division to contain the districts under the Magistrates, Collectors, Joint Magistrates and Sub-Collectors of

Dinagepore,
Rungpore,
Rajshahye, and
Bograh.

14th	"	"	"	Murshedabad, Birbhum and Nuadea.
15th	"	"	"	Dacca, Dacca Jelalpore, Tipperah, and Mymansing.
16th	"	"	"	Chittagong and Noakholly*
17th	"	"	"	Sherpore and Sylhet. ‡
18th	"	"	"	Bakergunge, Jessore, Suburbs of Calcutta, 24-Pergunnahs, and Baraset.
19th	"	"	"	Cuttack, Khurda, Balasore, Midnapore, and Nugwan, including Hidgelli.
20th	"	"	"	} Burdwan, Jangal, Mahals, and Hughly.

* To be placed under the officer appointed to control the affairs of Arrakan.
‡ To be placed under the Commissioner of Assam and the N. E. parts of Rangpore.

Commissioners, until otherwise provided by Law, to possess within the limits of their respective divisions, all the powers and authority now vested in the Boards of Revenue and Courts of Wards subject to the direction and control of the Sudder Board at the Presidency and such restrictions as Government or the Sudder Board with the sanction of Govt may prescribe.

The Sudder Board and the Commissioners to be guided in regard to the form of their proceedings in the Revenue Department, by such orders, as may, from time to time, be issued by the Governor-General in Council. Governor-General in Council competent to fix the stations at which the Sudder Board and the Commissioners, when not employed on Circuit duties shall reside, but such

2. The said Commissioners shall, until otherwise specifically provided for by law, possess and exercise within the several districts, comprized in their respective divisions, the powers and authority now vested in the Boards of Revenue and Courts of Wards, subject to the control and direction of a Sudder or Head Board, to be ordinarily stationed at the Presidency, unless otherwise directed by the Governor-General in Council; and to such restrictions and provisions, as the Governor-General in Council or the said Sudder Board, with his authority or sanction, may prescribe.

3. In regard to the form of their proceedings, in the Revenue Department, the Commissioners and the Sudder Board shall be guided by such orders as the Governor-General in Council may, from time to time, issue and it shall be competent to the Governor-General in Council to fix the stations at which the Board and the Commissioners, when not

station to be within the territories subject to this Presidency.

When the tract comprising the jurisdiction of a magistrate or joint magistrate of one division, may be under a collector or deputy collector, attached to another division, the Governor-General in Council may determine the nature and extent of the revenue powers, to be exercised respectively by the two Commissioners thus jointly concerned.

All provisions in the Regulations defining duties and powers of Revenue Boards and Courts of Wards or of single members thereof, which are inconsistent with arrangements now prescribed, rescinded.

employed on the duties of the circuit, shall reside, at such places within the territories belonging to this Presidency, as may, from time to time, be deemed expedient.

4 Provided also, that in cases in which any tract of country that belongs to the jurisdiction of a magistrate or joint magistrate of one division, may be under the authority of a collector, or deputy collector, attached to another division, the Governor General in Council shall determine, by an order in Council, the nature and extent of the powers to be exercised in regard to the revenue affairs of such tract by the commissioners respectively, with whose divisions it may be so jointly connected.

5 Such of the provisions of the existing Regulations for defining the duties and powers of the Revenue Boards and Courts of Wards, or of single Members thereof, as may be inconsistent with the arrangement above prescribed are, and shall be considered to be annulled.

Powers and authority vested in the Commissioner in Cuttack, extended to the district of Midnapore.

PROVISO Clause 5, sec. 5, Regulation V. 1818 amended, Commissioner for the Cuttack Division, in his capacity of Judge of Appeal, declared subject like all other judges of Provincial Courts to the Court of Sudder Dewanny Adawlut. Further Proviso. Commissioner, in his Revenue capacity to be subject to the Sudder Board of Revenue.

Commissioners of Arrakan and Assam to possess within the Bengal portion of their divisions, the same powers as are vested in the Commissioners of Cuttack.

6 The Commissioner for the division of Cuttack and Midnapore shall possess and exercise, throughout the district under his authority, the same powers as belong to him in the first mentioned province. But so much of Clause 5, Section 5, Regulation V, 1818 as provides, that the decisions passed by the Commissioner in original civil suits, or in Appeals cognizable by him, shall, with the exception therein stated, be final, is hereby rescinded : and the Commissioner shall, accordingly, in his capacity of a Judge of Appeal, be subject to the Sudder Dewanny Adawlut, in like manner as other Provincial Judges. Provided also, that in the Revenue Department, the Commissioner shall be subject to the Sudder Board in like manner as the Commissioners of other Divisions.

7 The Commissioners of Arrakan and Assam shall possess and exercise within the districts of Bengal, which are by this Regulation attached to their respective divisions, the same powers as belong to the Commissioner of Cuttack, modified as above.

Office of Mofussil special Commission abolished, and the powers vested therein to be vested in the Commissioners within the limits of their respective divisions.

Cases now pending to be transferred to the Commissioner of the Division to which they belong.

Powers of Sudder Special Commission to be vested, with certain exceptions in the Sudder Board and no new appeals to be received by that Court after the 1st March, 1829

The Commission to cease and determine so soon as the appeals now pending and such as may be filed before the above date.

In regard to such cases, Commissioners of Revenue and Circuit to give effect to orders of the Sudder Special Commission.

8. The office of Mufassil Special Commission, acting under the provisions of Regulation I of 1821, is hereby abolished. The powers vested in them shall be possessed and exercised by the Commissioners of Revenue and Circuit, to be appointed under this Regulation, within their several divisions, and all cases now pending before the Mufassil Special Commission, shall be transferred to the Commissioner of the division to which the property in litigation may belong. The powers and authority of the Sudder Special Commission shall, with exception to cases actually pending before them at the date of the operation of this regulation, be vested in the Sudder Board. They shall not receive any appeals after the 1st March, 1829, and the Commission shall altogether cease and determine whenever the cases now in appeal, or which may be appealed before the above date shall have been decided. But, in regard to such cases, the Commissioners of Revenue and Circuit, to whose divisions they respectively belong shall give effect to all orders of the Sudder Special Commission in like manner as the Mufassil commissioners would have done.

Limitation, in regard to cognizance of action under Regulation I, 1821 and I, 1823, rescinded.

Commissioners employed to take cognizance within their respective divisions of claims declared cognizable by Regulation I, 1821, the cause of action in which may have arisen before the 1st March, 1829.

Appeal to lie to the Sudder Board or Resident at Delhi as the case may be.

All cases of the above nature now pending before the Courts of Justice to be transferred to the Commissioners.

Commissioners may require Collectors and Deputy Collectors to report to them on such claims.

And except in cases open to appeal to the King in Council a special appeal only shall lie from the decisions of the

9. Provided also, that so much of Regulation I, 1821, and Regulation 1, 1823, as restricts the jurisdiction of the Special Commissioners acting under the provisions of the first mentioned Regulation, to cases in which the sale or other act complained of occurred previously to the year 1217 Fuslee, is hereby rescinded, and that it shall and may be lawful for the Commissioners of Revenue and Circuit, in the ceded and conquered provinces, to take cognizance within their respective jurisdictions of all claims of the nature of those cognizable by the special Commissioners acting under the provisions of Regulation I of 1821, of which the cause of action may have arisen at any time previously to the 1st March 1829, and to try and determine the same, subject to an appeal to the Sudder Board, or to the Resident of Delhi, as the case may be, with the same powers and authority as are vested in the said Commissioners. All cases now pending before the Courts of Justice, of which the cognizance has by this regulation been vested in the Commissioners of Revenue and Circuit, shall be transferred to the Commissioner of the Division to which the property in litigation may belong.

10. Provided further, that it shall and may be lawful for the Commissioners of Revenue and Circuit to require the Collectors or Deputy Collectors under their authority, to investigate and report upon the several claims preferred to them, or which may be transferred to them as above: and that, excepting in cases appealable to the King in Council, a special appeal only shall lie from their decision: that is to say, the Sudder Board shall not be bound to admit any such appeal, unless they shall, on the face of the decree passed by the Commissioner, considered along with the petition of the appellant, and the

Commissioners to the Sudder Board.

Changes in the designation of Commissioners of Revenue and Circuit 1903.

roobukarree or report of the Collector see reason to think that justice has been denied to the party, or that the public interests have not been sufficiently attended to.

88. In the Amending Act, 1903 (Act I of 1903) the title "A Regulation for constituting Commissioners of Revenue and Circuit, 1829" was substituted by the Short title, "The Bengal Revenue Commissioners Regulation, 1829". There was no further change in the Regulation till 1936 when the post of Revenue Commissioner for Orissa was created in 1936.

CHAPTER XIII

ATTEMPTS TO ABOLISH THE BOARD OF REVENUE.

89. Attempts were made at various times in the history of the Board of Revenue, Bengal-Bihar and Orissa and then of Bihar and Orissa to abolish the Board of Revenue and Government at certain times thought that it was unnecessary to have any intermediate authority between the Commissioners and the Government.

In the year 1910 the matter was taken up by Government of Bengal and there was a thorough examination of this proposal. There was a proposal to have one Member-Board for 2 years and to work out the feasibility of entrustment of duties to 2 Executive Councillors. But that was turned down. The reasons were that in working out the detailed proposal, it was found that very few of the functions of the Board could be delegated to the Councillors. A great mass of the work would remain, which would have to be done by Government and the Board's Secretaries and establishment would have to be amalgamated with the Secretariat. It was suggested that two of the Members of Council should be appointed to be Members of the Board. They would exercise the powers of the Board in that capacity and not as Members of the Executive Council. This solution was accepted by the Government of India on 6th January 1912 but a further extension of the life of the Board was sanctioned in view of the difficulties involved by

Discussions in the Bengal Secretariat.

the territorial re-distribution. There did not seem to have been any further discussion in the Bengal Secretariat but the Government of India and the Secretary of State found legal difficulties in the vesting of Members of Council with the powers of the Board. It was discovered that the Parliament's sanction would be necessary for the vesting of such powers in Members of Council and the Secretary of State, thereupon, came to the conclusion that the political inconveniences of allowing the Members of Council to sit as a Revenue Court to hear appeals in which counsels appear, made it necessary to modify his former views. He then sanctioned the permanent retention of a single Member of the Board of Revenue for Bengal and also for Bihar and Orissa.

Discussion about abolition of Bihar and Orissa Board of Revenue.

In the year 1920, the matter was again agitated in the Government of Bihar and Orissa to abolish the Board on the same ground but on the self-same ground, the matter was dropped.

Details of powers and functions of the Board of Revenue, Bengal, Bihar and Orissa before separation of Bihar and Orissa.

90. Powers exercised by the Board of Revenue, Bengal, Bihar and Orissa under different Acts and Regulations then in force in the Bengal, Bihar and Orissa Provinces are incorporated in Annexure-V.

CHAPTER XIV

BIHAR & ORISSA BOARD OF REVENUE

Further changes in the Constitution of the Board of Revenue, 1913

91. On 1st April 1912, Bihar and Orissa was separated from the Presidency of Bengal and was formed into a separate Province. The Board of Revenue underwent certain changes under the Government of Bihar and Orissa, after the last change was made under the Government of Bengal-Bihar & Orissa in the year 1850. The necessity of this change was to reduce the number of members of the Bihar and Orissa Board permanently to one. This was enacted in the Bihar and Orissa Act (Act I of 1913), i.e., the Bihar and Orissa Board of Revenue Act, 1913. The Act is as follows :

"It was expedient to reduce the number of members of the B. & O. Board of Revenue permanently to one.

Number of Member of B and O Board of Revenue,

For many years, there were two members in the Bengal Board of Revenue. In connection with the establishment of an executive council for Bengal, the number of members of the Bengal Board was temporarily reduced to one and this arrangement was extended to B. & O. Accordingly it was provided in Section 3 of the Bihar and Orissa Board of Revenue Act, 1913, that the Board should consist of one Member only, to be appointed by the local Govt. by notification in the local official Gazette with a proviso that the local Govt might at any time by like notification appoint a temporary additional member.

Powers and duties of additional member.

Section 4 of the Act lays down that an additional member appointed under the proviso to Section 3 should exercise and perform such powers and duties of the Board as the local Government might direct.

All references in any enactment or in any notification, order, scheme, rule, form or by-law issued, made or prescribed under any enactment to

(a) the Board of Revenue as constituted under the Bengal Board of Revenue Regulation, 1822 and under clause first of Section 4 of the Bengal Revenue Commissioner's Regulation, 1829.

(b) the Board whose functions were transferred to the said Board of Revenue by the Bengal Board of Revenue Act, 1850, should be construed as references to the Board as re-constituted by or under this Act.

Review of orders by Board.

Any person considering himself aggrieved by any order of the Board of Revenue might apply to the Board for a review of the same within a period of three months from the date of the order and if the Board considered that there were sufficient reasons for so doing, it might review the order and pass such further order as it thought fit.

The Board of Revenue had also the discretion in any case to extend such period of limitation if sufficient reasons were shown for so doing.

The above Act extended to the whole of the Province of Bihar and Orissa.

Annexure VI gives the details of functions discharged by the Board of Revenue Bihar and Orissa.

CHAPTER XV

THE ORISSA PROVINCE

Separation
of the Pro-
vince of
Orissa from
Bihar, 1936

92. On 1st April 1936, the Province of Orissa was carved out of the areas of Bihar and Orissa, Central Provinces and Madras. The districts of Ganjam and Koraput were ceded to the Province of Orissa from the Madras Presidency. They inherited the form of land revenue system that last obtained in Madras. The district of Sambalpur and Nawapara Sub-division inherited a different system of land revenue. Sambalpur, in the British Administration, first formed a part of Chhotanagpur and then a part of Orissa, then as a part of Central Provinces and then it was transferred to Orissa Division in Bengal in 1905 and then it came under the Government of Bihar and Orissa. On the formation of the Orissa Province on 1st April 1936, it came under the Orissa Province. The Rulers who enjoyed small territories did not introduce any organized system. The systems obtaining from Mughal periods in adjoining territories were sometimes adopted as their system with such modifications as would ensure them sufficient revenue and a systematic defence against the neighbouring Chiefs. After establishment of the British Rule definite land revenue policies were followed in these areas under their occupation. The native States were influenced by such systems of the British in their neighbouring areas.

Revenue
administra-
tion in
Madras.

93. It will be necessary to trace out the history of the land revenue administration of the Presidency of Madras and the Central Provinces, for the reason that districts of Ganjam and Koraput have come from ex-Madras Presidency and the district of Sambalpur and the Nawapara Subdivision have come

from the Central Provinces. In Madras, under the earliest British administration, the first revenue administration was of the Zamindary areas. The land revenue administration of Madras was an administration distinct from that of Bengal. In both the territories, the East India Company's staff were employed first for trade and commerce and not for the government of the district, and control of revenue assessment. Although Madras had the President and the Council, afterwards called Governor in Council and its staff of writers, factors, junior merchants and senior merchants, they were quite unwilling to take over the responsibilities of regular Government. At the head of the Revenue Administration and in direct communication with the Govt. of Madras, was the Board of Revenue. The Board of Revenue in Madras originally constituted on the model of Bengal Board in 1786 and its functions were afterwards defined by Madras Regulation I of 1803.

Madras
Regulation
I of 1803.
(Board of
Revenue)

94 As in Bengal, Bihar and Orissa, the Madras Board of Revenue was usually exercising judicial authority in the determination of certain cases of a civil nature, appealed from the decision of the Collectors who were entrusted with the administration of the revenues and dispensation of justice in their respective districts. Consequent on the appointment of courts of judicature for certain districts, the powers and functions of the Board of Revenue were limited to matters concerning general superintendence of the revenues and control over persons employed in executive administration of revenues under the Madras Regulation I of 1803—Vide Annexure-VII,

The duties of the Board of Revenue were declared to be the general superintendence of the revenues from whatever source they might arise and the recommendation of such propositions to the Governor in Council as in its judgment might be calculated to augment or improve those revenues.

The Board of Revenue continued as before to be the authority to superintend and control all persons employed in the executive administration of the public revenue, all zamindars or proprietors of land paying revenue and all farmers, securities,

rai-yats or other persons concerned in or responsible for any part of the revenue of Government as far as the said superintendence and control may relate to the executive administration of the revenue under the regulation.

According to the provisions of the said Regulation, the Board consisted of more than one Member with a President. Where a difference of opinion happened and where votes might be equally divided, the President had a casting vote; but the proceedings on any question or as, at the motion of any member, was to be referred to the Governor in Council

Madras Act
No. I of 1894
as amended
by Madras
Act XI of
1901.

95. After the lapse of about 90 years, it was probably difficult to conduct the business of the Board with the agreed opinion of its Members in each case or under orders of Government. So Madras Act No. I of 1894 (Annexure VIII) provided for distribution of functions subject to the approval of Government. Provision was also made that decision by one or more members of the Board would be deemed to be the decision of the Board. The Act also contemplated for a collective Board with more than 3 Members.

Revenue
Organisa-
tion.

96. In the Madras Province, no system like that of Bengal and other Provinces where there are Commissioners of Divisions as inter-mediate between the districts and the Chief Revenue Authority, exists. The Members of the Board of Revenue themselves have the title of Commissioner and there are no separate Commissioners. Originally, there were 22 districts in Madras. The districts of Madras are, therefore, very large in areas. The Collectors superintend affairs almost like the Divisional Commissioners of other Provinces.

Ganjam
District

97. It is needless to elaborate the early history of Ganjam as space in this paper will not be available for a long narrative. It may be stated that Ganjam anciently formed part of the Southern Kingdom of KALINGA (ORISSA). It was not until the long line of GAJAPATI OR GANGA-VANSA KINGS (1132-1532) occupied Orissa that the adjoining district of Ganjam was annexed to that Province. Subsequently, the Musalmans over-ran Orissa from Bengal in about 1568. In

1641, the king of the KUTAB-SHAHI kingdom sent a deputy to Chikakol (Chicacole) to rule over the country as its first Feujdar. The present district of Ganjam formed a part of the Chikakol Circar. In 1753 the Northern Circars were granted to the French by the Nizam. In 1765, the Northern Circars were granted to the English by the Mughal Emperor's FARMAN, dated the 12th August 1765. In August 1768, Mr. Edward Cotsford took possession of Ganjam as the first English Resident. Since then, Ganjam had been a part of the Madras Presidency till it was annexed to Orissa on formation of the Province on 1st April 1936.

Koraput
district.

98. As regards Koraput, the earliest known history is that it was dominated by the Rajas of Nandapur. From the 15th century until the British period, the line of the king that ruled the district was the Zamindar of Jeypore. Throughout the 15th century, the power of the Gajapati kings of Cuttack was in the ascendant, and their dominions extended far south into the Andhra country. But early in the 16th century, Pratap Rudra, king of Orissa, suffered a reverse at the hands of the Vijayanagar king, Krishna Deva, who invaded the present Vizagapatam district. The Gajapati kings continued to rule until the last of the line, Mukunda Harichandana, who was overthrown in 1568 by the Muhammadan invaders from Bengal. For centuries, the Muhammadans continued to rule. Subsequently, in the year 1687, Aurangzeb, the emperor of Delhi, brought the whole country under his direct rule. The death of Aurangzeb in 1707 was followed by disorder in his southern possessions. The area was, for some time, under the French, but, however, in 1765, Clive obtained a firman from the Mughal Emperor at Delhi granting the northern circars to the company including this area. Koraput also formed a part of the Madras Presidency till it was ceded to Orissa on the formation of the Orissa Province on 1st April 1936.

Sambalpur
and
Nawapara.

99. Sambalpur and Nawapara inherited the Central Provinces land revenue system. Sambalpur has been defined as SAMBALAK mentioned by Ptolemy, as the land of riches. It was a place of diamonds near which the Hirakud Dam has been constructed. It was founded by Balaram Deb, the

brother of the Raja of Balangir-Patna, who, soon became very powerful after the decline of Bolangir-Patna and exercised suzerainty over 18 Gurjats. It was never under the Muhammadians but was under the Marhattas. Sambalpur was ceded to the British by Raghuji Bhonsla, the Raja of Nagpur in 1803, after the decisive battles of ASSAYE and ARGAM. As already stated above it was placed under the administrative control of Central Provinces till 1905 and in 1905, it came to the Province of Bihar and Orissa.

Diversities of
systems in
Orissa.

100. Different systems of revenue administration prevailed in different parts of Orissa for different periods. Greater portion of Orissa, such as the coastal regions inherited the system from Bengal, Ganjam and Koraput have the system of Madras and Sambalpur and Nawapara of the province of Madhya Pradesh. All the native States had their own systems which were influenced either by the Bengal or by the Central Provinces systems. In the Mughal period, Todarmal, the Finance Minister of Akber retained the old division of Orissa as the crown lands and military Fiefs which were called MOGHAL BANDI and GARJATS. The latter were settled on nominal tribute and verbal allegiance to the Mughals. He managed the crown land through the natives and only changed the names of the Divisions and designation of the officers. During the Marhatta period, they retained the political divisions in the military fiefs and crown lands. They recognized the rights of the people who were found in possession of the lands. The revenue administration was entrusted to 32 officers called Amils. For the early British administration, the whole body of revenue agents were styled as Zamindars. Engagements were made with the parties in possession of the lands.

Administra-
tive set up of
the Central
Provinces.

101. It has already been stated that Sambalpur and Nawapara Subdivision came from the then Central Provinces now Madhya Pradesh and annexed to Orissa. The Central Provinces, which are the parent Provinces of Sambalpur and Nawapara Subdivision were not constituted of homogeneous areas. According to Mr. Fuller, the Central Provinces which were constituted as separate administration in 1861-62 were a varitable territorial puzzle pieced together and tracts were

united which varied widely from each other in circumstances, people and language. Parts of the Province before formation of the new Province were at various times transferred from one Govt. to another. They were originally under the Supreme Govt. Later on, they were placed under the Lieutenant Governor of North-West-Frontier Provinces. In 1842, the general control was vested in a Commissioner and Governor-General's Agent while fiscal and judicial control remained under the control of the Sadr Board of Revenue and the Sadr Court of North-West-Frontier Provinces respectively.

The general control was again transferred to the North-West-Frontier Provinces and remained with it till 1861-62 when a separate Province was constituted with a Chief Commissioner. Many of the Bengal Regulations were in force in this area for a long time.

In 1861, an Act called "The Chief Commissioner's Power Act" was passed to enable the Governor-General in Council to delegate his powers to a Chief Commissioner for the governance of the area. By the provision of India Act, 1919, the Central Provinces were raised to the status of a Governor's Province.

Revenue
Officers in
Central
Provinces

102. The powers and functions of the Revenue Officers of the Central Provinces have been outlined in the Central Provinces Land Revenue Act, 1881 (Act XVIII of 1881). The Chief Commissioner was the Supreme head of the Revenue Administration subject to the control of the Governor-General in Council. Next to him was the Financial Commissioner subject to the control of the Chief Commissioner. Other Revenue Officers contemplated under the Act were (1) Commissioners, (2) Deputy Commissioners, (3) Tahsildars, (4) Naib Tahsildars,

Appoint-
ment of
Financial
Commis-
sioner,
Powers of
the Chief
Commis-
sioner.

Under Section 2 of the Central Provinces Financial Commissioner's Act, 1908 (Act XIII of 1908), the Chief Commissioner shall appoint a Financial Commissioner for the Central Provinces. The Chief Commissioner may suspend or remove the Financial Commissioner.

Assignment
of powers
to the
Financial
Commissioner.

The Chief Commissioner with the previous sanction of the Governor-General in Council may, by notification in the local official gazette, assign to the Financial Commissioner; subject to such conditions and restrictions, if any, as the Chief Commissioner with the like sanction, may prescribe, all or any powers or functions assigned to the local Government or to the Chief Commissioner or to Chief revenue Authority or the Chief Controlling Revenue authority by any enhancement for the time being in force.

Powers and
functions of
the Financial
Commissioner.

(1) All Revenue Officers shall be subordinate to the Chief Commissioner and the Financial Commissioner under Section 6 (3) of the C. P. L. R. Act, 1881.

(2) The Financial Commissioner may withdraw any case pending before any Revenue Officer subordinate to him and either dispose of it himself, or refer it for disposal to any other Revenue Officer subordinate to him and having power to dispose of the same.

(3) He may at any time call for and examine the record of any case pending before or disposed of by any Revenue Officer and may pass such orders in reference thereto as he thinks fit;

Provided that no order attaching any question of right between private persons shall be passed under this Section unless he has given the parties interested an opportunity of being heard.

Appellate
power.

(4) An appeal shall lie against every decision or orders under the C. P. L. R. Act, 1881 when such decision or order is passed on appeal or otherwise by the Commissioner of a division to the Financial Commissioner.

(5) No appeal shall lie in the Court of the Financial Commissioner after expiration of ninety days from the date of decision or order.

There were some amendment to the Central Provinces Financial Commissioner's Act, 1908 in 1921.

CHAPTER XVI

ADMINISTRATIVE SET UP IN ORISSA ON SEPARATION.

103. Under the provisions of the Government of India (Constitution of Orissa) Order, 1936, the Province of Orissa was created, being separated from the old Province of Bihar and Orissa. Under paragraph 16 of the said Order, the post of Revenue Commissioner for Orissa was created in place of Divisional Commissioner. Mr. E. S. Hoernle, I. C. S. was appointed as the first Revenue Commissioner for Orissa comprising of six districts viz, Cuttack, Puri, Balasore, Sambalpur, Ganjam and Koraput.

Function
of Revenue
Commissioner.

In accordance with paragraph 16 of the Government of India (Constitution of Orissa) Order, 1936, the following functions were assigned to the Revenue Commissioner for Orissa:

(a) in respect of the whole of the Province of Orissa, the functions specified in Schedule A below.

(b) in respect of the areas mentioned in column 2 of Schedule-B of the functions mentioned against such areas in columns 3 of the said schedule.

SCHEDULE—A

Functions assigned to the Revenue Commissioner in respect of the whole of the Province of Orissa.

1. The functions of the Inspector-General of Registration under the Indian Registration Act, 1908 (Act XVI of 1908).

2. The functions of the Directors or Heads of the Agricultural, Veterinary and Industries Departments.

3. All functions of the Chief Controlling Revenue Authority conferred by or under the Court Fee Act, 1870 (VII of 1870), and the Indian Stamp Act (II of 1899)

4. (a) The functions of Registrar under—
- (i) The Indian Companies Act, 1913 (VII of 1913).
 - (ii) The Provident Insurance Societies Act, 1912 (V of 1912).
 - (iii) The Indian Life Assurance Companies Act, 1912 (VI of 1912)
 - (iv) The India Trade Unions Act, 1926 (XVI of 1926)
 - (v) The Indian Insurance Companies Act, 1928 (XX of 1928).
- (b) The function of the Registrar of Firms under the Indian Partnership Act, (1932 IX of 1932).
- (c) The functions of the Registrar-General of Births, Deaths and Marriages under the Births, Deaths and Marriages Registration Act, 1886.

SCHEDULE—B

Column 1	Column 2	Column 3
That portion of the Province of Orissa which was on the 31st March 1936 known as the Orissa Division of the Province of Bihar and Orissa.	(a) The functions which were on the 31st March, 1936 exercisable by the Board of Revenue for Bihar and Orissa by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2.	
	(b) The functions of the Excise Commissioner under the Bihar and Orissa Excise Act, 1915, and of the Commissioner of a Division under the Indian Salt Act, 1882.	
	(c) The functions exercisable by the Commissioner of the Orissa Division on the 31st March 1936, by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2.	

- 2 The areas transferred by the said order from the Presidency of Madras to the Province of Orissa
- The functions which were on the 31st March, 1936 exercisable by the Board of Revenue (including the function of the inam commissioner) of the Presidency of Madras by virtue of any provision contained in or made under any enactment which is in force in the areas mentioned opposite hereto in column 2 otherwise than in respect of rent proceedings pending immediately before the appointed day.
- 3 The areas transferred by the said order from the Central Provinces to the Province of Orissa.
- a) All functions exercisable on the 31st March, 1936 by the local Government of the Central Provinces in revenue matters by virtue of any provision contained in or made under any enactment which is in force in the areas mentioned opposite hereto in column 2.
 - b) All functions of the Financial Commissioner exercisable on the 31st March 1936 in the areas mentioned opposite here to in column 2 under Section 2 of the Central Provinces Financial Commissioner's Functions Act, 1921, by the local Government of the Central Provinces or by any authority appointed by the said local Government.

Over and above, the Government of India (Constitution of Orissa) Order, 1936, provides that any revenue appeals pending immediately before the Board of Revenue, Bihar and Orissa shall be continued and disposed of as if the Division of Orissa had continued to be part of the Province of Bihar and Orissa. In fine, the Revenue Commissioner, Orissa was discharging the functions of the Divisional Commissioner of Orissa as well as that of the Board of Revenue as highest appellate revenue authority. Detailed functions of the Revenue Commissioner may be found in Annexure IX. In order to enable the Revenue Commissioner to function effectively detailed in instructions were laid down in the Rules

of Business of the office of the Revenue Commissioner, Orissa.

Appoint-
ment of
Additional
Revenue
Commis-
sioner 1948
Need for the
post.

104. In the subsequent years, the duties and functions of the Revenue Commissioner as the Chief Controlling Revenue Authority of the Province increased enormously. Every piece of legislation authorizing new taxation had necessarily to vest in the Revenue Commissioner as the highest revenue tribunal, appellate and revisional court, besides duties of supervision and control. It reached such a stage in 1948 when it was no longer possible for a single official to cope with success and efficiency the growing volume of work, judicial and executive. It was, therefore, necessary to appoint an Additional Revenue Commissioner by an Act of legislature, namely, the Orissa Revenue Commissioner's (Regulation of Functions) Act, 1948. Accordingly, provision was made to appoint as many persons as Government thought fit as Additional Revenue Commissioners of Orissa. The Act is as follows—

Functions
of the
Additional
Revenue
Commis-
sioner.

An Additional Revenue Commissioner appointed under this Act shall discharge such functions of the Revenue Commissioner other than those mentioned below as the Government, from time to time, may assign.

General
power and
transfer and
withdrawal.

The Revenue Commissioner may transfer any case, appeal or other proceedings pending before him, for trial or disposal to an Additional Revenue Commissioner and on such transfer the Additional Revenue Commissioner shall have and may exercise all the powers of the Revenue Commissioner in respect of such cases, appeal or other proceedings.

The Revenue Commissioner may withdraw any case, appeal or other proceeding from or recall any case, appeal or other proceedings which he has transferred to an Additional Revenue Commissioner and dispose of it himself or transfer it to another Additional Revenue Commissioner, if any.

Merger of
the Native
States.

105. There was another land mark in the history of Independent India in 1948, by the merger of 25 Princely States with the regular Province, consisting of six districts, Cuttack, Puri, Balasore, Sambalpur, Ganjam and Koraput. On 1st January 1948, the Govt. of Orissa assumed charge of the following 25 States, as a result of the popular move for merger of the Princely States. Mayurbhanj also followed soon and merged with Orissa on 1st January 1949. This is the biggest princely State in Orissa in area, income, status, and administration.

Dhenkanal
Athmallik
Hindol
Pal-Lahara
Rairakhol
Talcher
Gangpur
Bonai
Keonjhar
Patna
Sonepur
Kalahandi
Nayagarh
Ranpur
Daspalla
Khandpara
Baramba
Narasingpur
Tigiria
Athgarh
Bamra
Nilgiri
Boudh
Saraikele
Kharsuan.

Under the Extra Provincial Jurisdiction Act, 1947, the Government of Orissa assumed the power of the management of these ex-States.

Creation of the post of the Chief Administrator and Special Commissioner.

106. As the size of the Province became too big to be managed by the Revenue Commissioner, Orissa alone, a new post of Chief Administrator and Special Commissioner was created and all the ex-State areas were placed under the charge of this Chief Administrator and Special Commissioner, under the provisions of the Administration of Orissa States Order, 1948. In fact, the Chief Administrator and Special Commissioner was discharging the duties and functions of the Commissioner and the Board of Revenue in respect of those ex-State areas under the provisions of the Orissa Administration of States Order, 1948.

The ex-State of Mayurbhanj which was annexed on 1st January, 1949 with Orissa, constituted a separate district and was placed under the charge of the Revenue Commissioner Orissa who functioned as Commissioner as well as the Board of Revenue in respect of this district, under the provisions of the Mayurbhanj States Administration Order, 1949.

Abolition of the post of C.A. & S.C.

Territorial re-distribution & administrative decisions 1949

Creation of the post of the Commissioner Northern Division.

107. The State Government in their Notification No. 7600-St. dated the 15th April 1949, changed the designation of the Chief Administrator and Special Commissioner and substituted it by the words "The Commissioner". This change was effected by an amendment in the Administration of Orissa States order, 1948. Amendment was also made for re-distribution of districts and divisions to be placed incharge of the two Commissioners. In respect of the ex-States Dhenkanal, Athmallik, Hindol, Pal-lahara, Rairakhol, Talcher, Gangpur, Bonai, Keonjhar, Patna, Sonepur, Kalahandi and Bamra, the post of Commissioner was created styled as Commissioner, Northern Division and in respect of ex-State Nayagarh, Ranpur, Daspalla, Khandpara, Baramba, Narasingpur, Tigiria, Athgarh, Nilgiri and Boudh, there was another post of Revenue Commissioner created who was styled as Revenue Commissioner of Orissa. The ex-State of Mayurbhanj which was constituted as a district in Notification No. 2-A dated 1st January,

1949 was brought under the control of the Revenue Commissioner, Orissa by a further amendment of the Administration of Mayurbhanj States Order, 1949. So the territorial re-distribution of the regular areas as well as the ex-States since merged under both the Commissioners was as follows :

Commissioner, Northern Division.

Sambalpur,
Sundargarh,
Bolangir,
Kalahandi,
Keonjhar and
Dhenkanal.

Revenue Commissioner, Orissa

Cuttack,
Puri,
Balasore,
Ganjam,
Koraput,
Phulbani and
Mayurbhanj.

These two Commissioners were also functioning as Board of Revenue in respect of their charges.

CHAPTER XVII

EVENTS LEADING TO THE UPTO DATE SET UP

Three Members' Board 1951

108. The functioning of two independent officials as Board of Revenue did not work very satisfactorily and the necessity of a Board of Revenue for the entire State was keenly felt. A bill came to create a Board of Revenue with three members, in July 1951 for consideration of the Assembly. The idea was that with the creation of the Board of Revenue, the posts of the Revenue Commissioner, Orissa, Commissioner of Northern Division and the Excise Commissioner would be abolished and their functions would be taken over by the Board. The post of the Food Commissioner which was existing for some years in furtherance of the G. M. F. Campaign should not be filled up and his functions would be discharged

by a Member of the Board. By the creation of the Board, it was expected that there would be administrative convenience, the Board would take orders from Govt. and communicate them to the District Officers. This would ensure quicker transaction of business effecting economy in expenditure and, at the same time, as functions of 4 officers, viz, those of the Revenue Commissioner, Commissioner of Northern Division, the Commissioner of Excise and the Revenue Department would be condensed to one. In brief, the functions of the Commissioners, that of the Board of Revenue and the Government in the Revenue Department were combined into one, by the Constitution of the 3-Member Board on 1st August 1951, by the enactment of the Orissa Board of Revenue Act, 1951. The Bihar and Orissa Board of Revenue Act, 1913, the Madras Board of Revenue Act, 1894, the Madras Board of Revenue Regulation 1903 and the Orissa Revenue Commissioner's duties and functions Act, 1936 were repealed. The Board of Revenue Act, is re-produced as follows :

WHEREAS it is expedient to constitute a Board of Revenue for the State of Orissa in the manner hereinafter appearing :

It is hereby enacted as follows :

1. (1) This Act may be called the Orissa Board of Revenue Act, 1951.

(2) It shall extend to the whole of the State of Orissa.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

2. There shall be constituted for the State of Orissa a Board of Revenue (hereinafter referred to as the Board) consisting of not more than three members to be appointed by the State Government by notification and one of the Members shall be appointed by the State Government as the President :

Provided that when any member is, by reason of absence or otherwise, unable to perform the duties of his office, the

Short title
extent and
commence-
ment.

Designation
of the
Board

State Government may, by notification, appoint any person to be, for the time being, a member of the Board.

Construc-
tion of re-
ferences to
former
Boards.

3. All references in any enactment or in any notification order, scheme, rule, form or bye-law issued, made or prescribed under any enactment to—

(a) the Revenue Commissioner as specified under the Government of India (Constitution of Orissa) Order, 1936, or

(b) the Boards of Revenue of the Provinces of Bihar and Orissa and Madras and other authorities whose functions were assigned to the Revenue Commissioner Orissa, by the notification of the Government of Orissa No. 22, dated the 1st April 1936, or

(c) the Commissioner as defined in the Administration of Orissa States Order, 1948, or

(d) the Revenue Commissioner under the Administration of Mayurbhanj State Order, 1949,

shall be construed as references to the Board as constituted by or under this Act.

Duties of
the Board
of Revenue.

4. (1) The duties of the Board shall be and are hereby declared to be—

(a) the general superintendence of the revenues from whatever source they may arise, and the recommendation of such propositions to the State Government as in the judgment of the Board may be calculated to augment or improve those revenues.

(b) to superintend and control all persons employed in the executive administration of the public revenue :

(c) to superintend and control all zamindars or proprietors of revenue paying and revenue-free lands and all farmers, sureties, raiyats or other persons concerned in or responsible for any part of the revenue of the State Govt. as far as the said

superintendence and control may relate to the executive administration of the revenue under the laws and regulations now enacted or to be hereafter enacted ;

(d) to superintend and control the acquisition of land under the laws for the time being in force ;

(e) the administration of religious endowments.

(2) It shall be competent for the State Government to assign by notification to the Board such other duties and functions as they may deem fit.

5. (1) It shall be lawful for the Board subject to the approval of the State Government to declare what portion of its business may be disposed of by a single member or by two members when the Board consists of more than two members and what portion shall be reserved for the decision of the Full Board ;

Provided that in the case of any subject reserved for disposal by a single member or by two-members, the said member or members may refer it, after consideration, for the opinion of another member or for the decision of the Full Board as the case may be, and that where the opinions of two members differ they shall refer the subject for the decision of the Full Board.

(2) All questions raised before the Full Board shall be determined by a majority and the resolution of the majority shall be the resolution of the Board :

Provided that when the Board consists of two members, only the opinions of the senior member shall prevail and his decision shall be the resolution of the Board.

6. All orders passed and decision made by one or more members of the Board in accordance with a declaration made under section 5 or with its proviso shall be held to be orders and decision of the Board.

7. (1) The Board may either on its own motion or on the application of any person aggrieved by any order of the Board,

Board may distribute business subject to approval of Government

Orders of one or more Members to be orders of the Board.

Powers of Board to review any order.

review any order passed by itself and pass such order in reference thereto as it thinks fit :

Provided that no order shall be varied or reversed unless notice has been given to the parties interested to appear and be heard in support of such order.

(2) Every application under sub-section (1) for a review of any order shall be made within three months from the date of the order ;

Provided that the Board may in its discretion in any case extend such period, if sufficient reasons be shown for so doing.

8. (1) The Board shall have superintendence over all courts for the time being subject to its appellate or revisional jurisdiction, and may do any of the following things :

(a) Call for returns ;

(b) Make and issue general rules and prescribed form for regulating the practice and proceedings of such courts ;

(c) prescribe forms in which books, entries and accounts shall be kept by the officers of any such court ; and

(d) settle tables of fees to be allowed to the attorneys and all clerks and officers of courts ;

Provided that such rules, forms and tables shall not be inconsistent with the provision of any law for the time being in force and shall require the previous approval of the State Government.

(2) Nothing in this section shall be construed as giving to the Board any jurisdiction to question any judgment of any inferior court which is not otherwise subject to appeal or revision.

(3) The State Govt. shall be competent to fix the station at which the Board or any member thereof when not employed on the duties of circuit, shall ordinarily hold the sittings ;

Provided that the State Govt. may, from time to time alter the place of such sitting of the Board or any member thereof as they may, from time to time, deem expedient.

Administrative functions of the Board.

Repeal and
Savings.

9. (1) The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

(2) Anything done, orders passed and appointments made under the said Acts and in force immediately before the commencement of this Act shall continue in force and be deemed to have been done, passed or made under the corresponding provisions of this Act.

Jurisdiction
of the
Board.

10. The Board of Revenue for Orissa constituted under Section 2 shall have, in respect of the territories for the time being included in the State of Orissa, all such original, appellate and other jurisdiction as under the law in force immediately before the date of the commencement of this Act is exercisable in respect of the said territories or any part thereof by the Revenue Commissioner, Orissa and the Commissioner, Northern Division, functioning as a Board of Revenue or the Commissioner or the Revenue Commissioner as the case may be.

Pending
proceeding
to be trans-
ferred to
the Board

11. All proceedings pending in the Court of the Revenue Commissioner or the Commissioner, Northern Division, Orissa, as the case may be, functioning as a Board of Revenue immediately before the date of the commencement of this Act shall stand transferred by virtue of this Act to the Board of Revenue for Orissa constituted under Section 2.

Power to
make rules.

12. The Board may, from time to time, make rules for regulating generally the practice and procedure of the Board including rules as to the persons practising before the Board, as to the time within which in the absence of any express provision in the relevant enactment, appeals or applications for revision to the Board may be filed, as to the cost of and incidental to any proceedings before the Board.

THE SCHEDULE AND ENACTMENTS REPEALED

(See Section 9)

Year	No	Short title	Extent of repeal
1913	I	B & O Board of Rev. Act, 1913	The whole
1894	I	The Madras Board of Rev. Act, 1894	do
1803	I	The Madras Board of Rev. Regulation, 1803.	do
1948	VIII	The Orissa Revenue Commissioner's (Regulation of Function) Act, 1948.	do

CHAPTER XVIII

PRESENT SET UP

Other
changes in
the consti-
tution of
the Board
of Revenue
Orissa. 1957

Reasons for
the changes

109. The constitution of the Board of Revenue, Orissa, under the Board of Revenue Act, 1951, underwent further changes by the Amending Act of the Orissa Board of Revenue Act of 1957. The main object of this amendment was to reduce the number of members of the Board of Revenue from three to one and to divest the members of the Secretariat powers. Great stress was given on the speedy execution of developmental works under the plans and of district administration which were not upto the mark as the Members of the Board of Revenue with their multifarious activities could not find time to devote to these. It was felt that there should be an inter-mediate authority between the Board of Revenue and the District Officers, like the Divisional Commissioners. In Bengal and Bihar, there is such an administrative set up with an inter-mediate authority between the Board of Revenue and the Collectors. They are incharge of immediate control of district administration and developmental works. We have inherited the traditions of these two parent Provinces and this was the consideration which weighed to reduce the 3-Members Board into one by making further administrative changes by the creation of the posts of three Revenue Divisional Commissioners with administrative divisions. It was felt that the 3-Members Board had no time to look to their primary responsibilities, viz., the administration of the districts & development work.

The Secretarial powers had to be taken away from them. It was also felt that the number 3 is a bad number which meant that several people's responsibility is nobody's responsibility. The amendment is as follows :

THE ORISSA BOARD OF REVENUE (AMENDMENT) ACT, 1957.

An Act to amend the Orissa Board of Revenue Act 1951

Orissa Act
23 of 1951.

WHEREAS it is expedient to amend the Orissa Board of Revenue Act, 1951, in the manner hereinafter appearing:

It is hereby enacted by the legislature of the State of Orissa in the Eighth Year of the Republic of India as follows—

Short title
and comm-
encement.

1. (i) This Act may be called the Orissa Board of Revenue (Amendment) Act, 1957.

(ii) It shall come into force on such date as the State Government may, by notification appoint.

Amendment
of Sec. 2,
Orissa Act
23 of 1951.

2. For section 2 of the Orissa Board of Revenue Act, 1951 (hereinafter referred to as the said Act) the following section shall be substituted, namely—

“2. There shall be constituted for the State of Orissa, a Board of Revenue (hereinafter referred to as the Board) consisting of one Member to be appointed by the State Government by notification ;

Provided that when the Member is, by reason of absence or otherwise, unable to perform the duties of his office, the State Government may appoint any person to be, for the time being, the member of the Board.”

Amendment
of Sec. 3 of
Orissa Act
13, 1951.

3. In section 3 of the said Act-

(i) to clause (d), the word ‘or’ shall be added and after the said clause, the following new clause shall be inserted, namely-

Orissa Act
18 of 1957.

“(e) the Board of Revenue as constituted after the 1st day of August 1951, and continued till the date of commencement of the Orissa Board of Revenue (Amendment) Act, 1957.”

Orissa Act
18 of 1957.

(ii) for the words “shall be construed as references to the Board as constituted by or under this Act,” the words “shall be construed as references to the Board as constituted by or under this Act as amended by the Orissa Board of Revenue (Amendment) Act, 1957” shall be substituted.

Amendment
of Section 4
Orissa Act
23 of 1951.

4. For section 4 of the said Act, the following section shall be substituted, namely.

“4. Subject to the control of the State Government, the duties of the Board shall be-

Orissa Act
19 of 1957

(a) the superintendence of the administrative work of Revenue Divisional Commissioners as may be appointed under the Orissa Revenue Divisional Commissioners Act, 1957 and of the Collectors and other Revenue Officers of districts in respect of such revenue matters as may be prescribed ;

(b) recommendation of such propositions to the State Government as in the opinion of the Board may be calculated to augment or improve the State revenues relating to matters referred to in clause (a) ;

(c) to superintend and regulate the collection of revenue from all revenue-paying and revenue-free lands or estates under the laws for the time being in force in the State ;

(d) to superintend and regulate all measures of land reforms :

Provided that it shall be competent for the State Government to assign to the Board such other duties and functions as they may deem fit.

Provided further that the State Government may, by an order in writing, assign such powers and duties of the Board, as they may deem necessary, to the Revenue Divisional Commissioner or Commissioners."

5. Sections 5 and 6 of the said Act shall be omitted.

6. In sub-section (3) of Section 8 of the said Act, the words "or any member thereof" wherever they occur, shall be omitted and the words "from time to time" as they occur for the second time in the proviso shall also be omitted.

7. In sub-section (2) of Section 9 of the said Act, after the words "commencement of this Act" the words "as amended by the Orissa Board of Revenue (Amendment) Act 1957," shall be inserted.

8. In section 10 of the said Act, the words "or the Commissioner or the Revenue Commissioner as the case may be" shall be omitted and the words "as amended by the Orissa Board of Revenue (Amendment) Act, 1957" shall be inserted after the words "commencement of this Act."

9. Section 11 of the said Act shall be omitted.

10. For section 12 of the said Act, the following section shall be substituted, namely—

" 12 (1) The State Government may make rules not inconsistent with the provisions of this Act for carrying out the purposes of this Act.

(2) Subject to the rules that may be made by the State Government, the Board shall have power to make regulations regulating generally, the practice and procedure of the Board as to the time within which in the absence of any express

Repeal of sections 5 and 6 of Orissa Act 23 of 1951

Amendment of Sec. 8 of Orissa Act 23 of 1951

Amendment of Section 9 of Orissa Act 23 of 1951

Amendment of Section 10 of Orissa Act 23 of 1951

Repeal of Section 11 of Orissa Act 23 of 1951

Amendment of Sec. 12 of Orissa Act 23 of 1951

provision in the relevant enactment, appeals or applications for revision to the Board may be filed, as to the cost of and incidental to any proceedings before the Board. "

11. After section 12 of the said Act, the following new section shall be inserted, namely—

" 13. If any difficulty arises in giving effect to the provisions of this Act, the State Government may as occasion may require, do anything which appears to them necessary for the purpose of removing the difficulty."

12. All orders passed, decisions made and actions taken by any member or members of the Board whether in the capacity of the Board or otherwise prior to the commencement of this Act, shall continue in force and be deemed to have been validly passed, made and taken by the Board as constituted by this Act.

110. There were some amendment to the Board of Revenue Act, 1951 as amended by the amending Act, 1957, in the year 1959. The amending Act is as follows :

AN ACT TO AMEND THE ORISSA BOARD OF REVENUE ACT, 1951.

BE it enacted by the Legislature of the State of Orissa in the Tenth year of the Republic of India as follows : —

1. (1) This Act may be called the Orissa Board of Revenue (Amendment) Act, 1959.

(2) It shall come into force at once.

2. The second proviso to section 4 of the Orissa Board of Revenue Act, 1951, shall be and shall be deemed always to have been omitted.

Insertion of a new sec. 13 Orissa Act 23 of 1951.

Removal of difficulties.

Savings.

Further Amendment 1959.

Amendment of 1959.

Short title and commencement

Amendment of Section 4 of Orissa Act 23 of 1951

This amendment was necessary to suit the distribution of work between the Board of Revenue and the Revenue Divisional Commissioners.

For the proper working of the Orissa Board of Revenue, rules were framed and these rules will be found in Annexure X

CHAPTER XIX

REVENUE DIVISIONAL COMMISSIONERS

Creation of the post of Revenue Divisional Commissioners, 1957.

111. The same consideration which weighed with the Government in the creation of one Member-Board of Revenue by amendment of the Orissa Board of Revenue Act, 1951, by amending Act 1957, held good for creation of the post of Revenue Divisional Commissioners. Government felt the necessity of decentralising the powers of the Board of Revenue and to place the Revenue Divisional Commissioners for immediate supervision of the territorial divisions in the State to have more effective control and supervision over the District Administration as well as over the developmental work during the plan periods. It was also considered necessary to give some of the appellate and revisional powers of the Board to the Revenue Divisional Commissioners so as to reduce the volume of case work with the Board. The Revenue Divisional Commissioners have not yet the same status as the Revenue Commissioner, Orissa, had under the Revenue Commissioner's (Regulation of Functions) Act, 1948. The Revenue Divisional Commissioners derive their powers from the Board of Revenue. The Orissa Revenue Divisional Commissioners Act, 1957 was enacted as follows :—

WHEREAS it is expedient to provide for the constitution of Revenue Divisions and the appointment of Revenue Divisional Commissioners for such divisions in the manner hereinafter appearing :

It is hereby enacted by the legislature of the State of Orissa in the Eighth Year of the Republic of India, as follows :

Short title, extent and commencement.

1. (1) This Act may be called the Orissa Revenue Divisional Commissioners Act, 1957.

(2) It extends to the whole of the State of Orissa.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Constitution of Divisions

2. (1) The State Government may constitute one or more Revenue Divisions consisting of such districts as may be notified in this behalf from time to time.

(2) The State Government may, by further notifications from time to time, transfer any district or districts from one Revenue Division to another, increase or reduce the number of Revenue Divisions and constitute or reconstitute or revise the constitution of Divisions or any one of them as and when they deem it necessary or expedient to do so.

Appointment of Revenue Divisional Commissioners.

3. The State Government may, by notification, from time to time, appoint for each Division such person as they may deem fit to be Revenue Divisional Commissioner.

Powers and functions of Revenue Divisional Commissioners.

4. (1) The Revenue Divisional Commissioner appointed under Section 3 shall subject to the control of the State Government, be the Chief executive authority, incharge of the general administration of the Division and shall deal directly with the appropriate Departments of the Government in respect of such matters as may be prescribed.

EXPLANATION—"General Administration" includes executive functions relating to revenue administration, law and order, administration of local bodies and such other functions as may be specifically entrusted to the Revenue Divisional Commissioner by Government from time to time.

(2) The said Commissioner so appointed shall exercise in respect of his Division—

(a) such revenue powers and executive functions as may be prescribed by rules made by the State Government from time to time ; and

(b) such statutory powers provided in the different statutes to be specified from time to time in the Schedule to be appended to the rules made under this Act.

(3) The State Government may by an order in writing, assign such powers and duties of the Board as they may deem necessary to the Revenue Divisional Commissioner.

(Since amended in 1959)

Appoint-
ment of
Additional
Commis-
sioners.

5. The State Government may, by notification, appoint as many persons as they may deem necessary, to be Additional Revenue Divisional Commissioners.

General
powers of
transfer and
withdrawal
of powers
and assign-
ment of
functions

6. (1) The Revenue Divisional Commissioner may transfer any case, appeal or other proceedings pending before him for trial or disposal to an Additional Revenue Divisional Commissioner appointed under Section 5 and on such transfer, the Additional Revenue Divisional Commissioner shall exercise all the powers and discharge all the functions of the Revenue Divisional Commissioner in respect of such case, appeal or other proceedings.

(2) The Revenue Divisional Commissioner may withdraw any case, appeal or other proceedings from, or recall any case, appeal or other proceedings which he has transferred to an Additional Revenue Divisional Commissioner and dispose of it himself or transfer it to another Additional Revenue Divisional Commissioner if any.

(3) The State Government, may from time to time, by an order, require an Additional Revenue Divisional Commissioner to discharge such functions of the Revenue Divisional Commissioner other than those specified in sub-sections (1) and (2) as they may deem necessary.

Form of
proceedings
of the
Revenue
Divisional
Commis-
sioner or the
Addl. Reve-
nue Divi-
sional Com-
missioner.

7. (1) The form of proceedings and the manner of disposal of matters before the Court of a Revenue Divisional Commissioner or an Additional Revenue Divisional Commissioner shall be regulated by regulations made by the Board of Revenue with the approval of the State Government.

(2) It shall be competent for the State Government to fix the stations within the State of Orissa at which a Revenue Divisional Commissioner or an Additional Revenue Divisional Commissioner when not employed on duties of circuit, shall ordinarily sit.

Power to
make rules

8. (1) The State Government may make rules not inconsistent with the provision of this Act for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, they shall have power to make rules—

Providing for the powers and functions of the Revenue Divisional Commissioner under Section 4.

(3) All rules made under this Act shall be published in the Gazette.

Power to
remove
difficulties.

9. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, do anything which appears to them necessary for the purpose of removing the difficulty.

Amendment
to Act 19,
1957.

112. Certain amendments were made in 1959 to the Orissa Revenue Divisional Commissioners' Act, 1957, by the amending Act of 1959. The amendment is as follows:

AN ACT TO AMEND THE ORISSA REVENUE DIVISIONAL COMMISSIONERS ACT, 1957.

BE it enacted by the Legislature of the State of Orissa in the Tenth Year of the Republic of India, as follows :—

Short title
and Com-
mencement.

1. (1) This Act may be called the Orissa Revenue Divisional Commissioners (Amendment) Act, 1959.

(2) It shall come into force at once.

Amendment
of Section
4, Orissa
Act 19 of
1957.

2. In Section 4 of the Orissa Revenue Divisional Commissioners Act, 1957-

(a) for clause (b) of sub-section (2) the following clause shall be deemed always to have been substituted, namely "(b) all or any of the powers of the Board of Revenue under the Orissa Board of Revenue Act, 1951 or under any other law for the time being in force, as the State Government may, by rules, prescribe."

(ii) Sub-section (3) shall be deemed always to have been omitted.

Removal of
doubt.

3. For the purpose of removal of all doubts, it is hereby declared that all rules made under the said Act conferring the powers of the Board of Revenue, Orissa, with respect to certain matters on the Revenue Divisional Commissioners shall be deemed to have been validly made under the said Act as amended by this Act and all actions taken or things done in pursuance of any such rule shall be deemed to have been validly taken or done.

For the proper working of the Orissa Revenue Divisional Commissioners, rules were framed and these rules will be found in Annexure XI.

CHAPTER XX

IMPORTANT OFFICES UNDER THE BOARD OF REVENUE

113. Three Heads of Departments, managed by Senior Officers are attached to the Board of Revenue as subordinate officers. They are the Land Reforms Commissioner and the Excise Commissioner (both the posts combine in one at present) and the Director of Land Records and Surveys, who is in charge of land records, surveys and settlement operations.

The Member
Board of
Revenue.

The Board of Revenue, Orissa, is represented by the Member, Board of Revenue who is, by virtue of his status, and functions in the several Acts and Regulations, the highest revenue tribunal in the State. The Member, Board of Revenue is the

Chairman of the Selection Board for appointment to State Administrative and Subordinate Administrative Services of the various grades by promotion and he is a member of the Selection Board for selection of candidates by promotion for appointment to the I. A. S. The Member is the Chairman of the State Transport authority. Government have retained the right to call upon the Member, Board of Revenue to handle and advise in matters which may not be directly related to his functions as Member, Board of Revenue.

CHAPTER XXI

CONCLUSION.

114. In the foregoing chapters, we have attempted to trace out the history of land-revenue administration from the earliest times and its development down to the present day with special reference to Bengal, Bihar and Orissa and in particular to Orissa. Comparisons are always odious and especially comparison of the uncomparable. We pass from a king administering his people to kings administering other people reverting again during the period of Marhattas to administration of their own people. We then pass on to the administration by a Company of merchants changing over to administration of the Indian people by a foreign country which attorned to the principles of democracy under a constitutional head. The gradual impact of democratic systems during this period can be seen in the changes in the administration. Finally, we come to the modern period of a democratic welfare Republic. No system can stand the strain of so many changes and retain its original structure. Nor can it be imagined that any fool-proof system can be built up which can stand the impact of time. The Revenue Administrative system is a means to an end. Being a tool, its effect is limited by the wielder. The shape of the tool also has to change according to the end envisaged.

2. A student of administration may find the rapid changes in the administrative set up in the recent past an unbalancing factor. There appears to be a need to balance between changes in the structure necessitated by the political changes in the country and a need for continuity in administrative matters so that a large organisation may not get disorganised by failing to understand the changes and the orders arising therefrom. It is hoped that a broad review of the changes in the Revenue Administrative structure in this part of India may give the student some back-ground for a considered study of this vast but interesting subject.

(The end)

ANNEXURE I

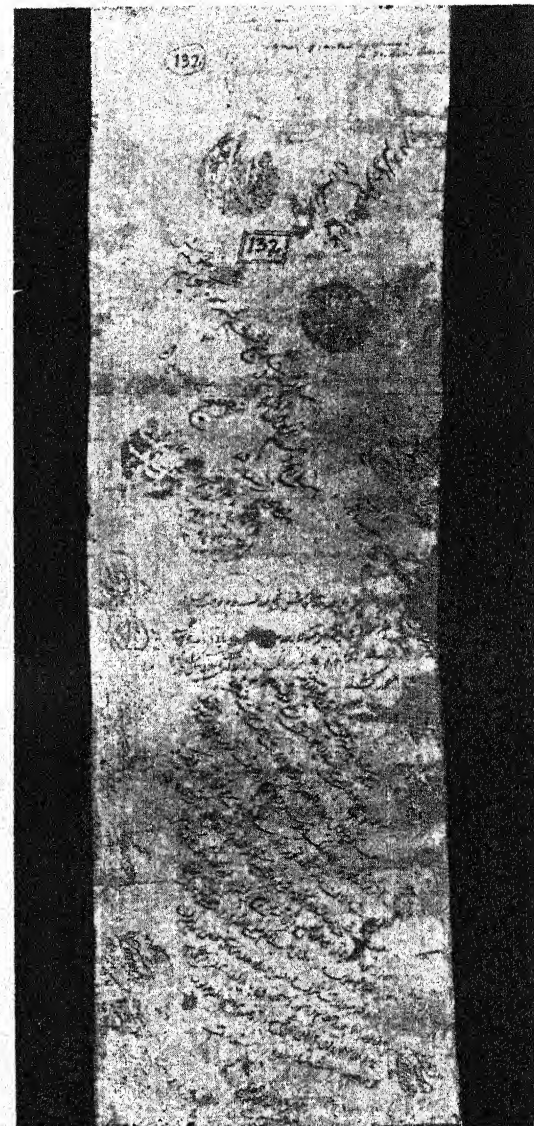
Translation :—

He is the Shadow of God

Let it be known to the Mutasaddies of present and future. Chaudharies and Qanungos of the pargana Hariharpur that according to the report bearing the seal of Sadar Mir Abdul Wahid, the protector of the tenets of Muslim theology and possessor of many virtues and qualities which has reached the Diwani office (daftar) and whose purport is endorsed in the Zimm, grant of 2 Batis of waste and non-agricultural and (banzar khar Jajma) from the aforesaid pargana as madad-i-maash to Sk. Abdus Salam from the beginning of fasal kharif of 1111 Hijra is (hereby) fixed. So, it is desired that the said land may be cleared, demarcated (chak-basta) and made over to him, so that he may bring it under cultivation according to his own capacity and resources, and using the out-turn of the said land for his own self he will pray for the perpetuity of the prosperous reign. There should be no diwani complication, interference and trespass in his possession, and he should not renew the sanad from year to year.

This should be regarded as very important and instruction endorsed herein should be executed.

Written this day the 16th of Zidad, in the 43rd regnal year.



ANNEXURE II



The Punjah (print of hand) Sanad contains the motto of Islam (Kalma-i-Tayaba) the name of Punjtan, Mahammad, Ali, Fatima, Hasan and Hussain, and the twelve Imams and fourteen Masooms. Some Quranic lines are also written on them. The Sanad was among the family records of the Ray Mahasay of Kaupur, Bhadrak. It is assumed from circumstantial evidence that the Sanad was granted to Purandar Ray Mahasay who was the first member of the family and who came to Orissa as Sadar Qanungo of Bhadrak by Murshid Quali Khan, who was the Subahdar of Orissa (1712-1727) as symbol of executive authority conferred on the Sadar Qanunngo.

ANNEXURE III

REGULATION II OF 1793.

A REGULATION for abolishing the Courts of Ma'l Ada'lat or Revenue Courts, and transferring the trial of the suits which were cognizable in those Courts, to the Courts of Di'wa'ni Ada'lat; and prescribing Rules for the conduct of the Board of Revenue and the Collectors—PASSED by the Governor-General in Council on the 1st May 1793.

Preamble

In the British territories in Bengal, the greater part of the the materials required for the numerous and valuable manufactures, and most of the other principal articles of export are the produce of the lands. It follows, that the commerce and consequently the wealth of the country must increase in proportion to the extension of its agriculture. But it is not for commercial purposes alone, that the encouragement of agriculture is essential to the welfare of these provinces. The Hindus who form the body of the people, are compelled by the dictates of religion to depend solely upon the produce of the lands for subsistence; and the generality of such of the lower orders of the natives as are not of that persuasion, are, from habit or necessity, in a similar predicament. The extensive failure or destruction of the crops, that occasionally arises from drought or inundation, is in consequence invariably followed by famine, the ravages of which are felt chiefly by the cultivators of the soil and the manufacturers, from whose labours the country derives both its subsistence and wealth. Experience having evinced that adequate supplies of grain are not obtainable from abroad in seasons of scarcity, the country must necessarily continue subject to these calamities, until the proprietors and cultivators of the lands shall have the means of increasing the number of the reservoirs, embankments and other artificial works, by which, to a great degree, the untimely cessation of the periodical rains may be provided against, and the lands protected from inundation; and, as a necessary consequence, the stock of grain in the

country at large shall always be sufficient to supply those occasional but less extensive deficiencies in the annual produce, which may be expected to occur notwithstanding the adoption of the above precautions to obviate them. To effect these improvements in agriculture, which must necessarily be followed by the increase of every article of produce, has accordingly been one of the primary objects to which the attention of the British administration has been directed in its arrangements for the internal Government of these provinces. As being the two fundamental measures essential to the attainment of it, the property in the soil has been declared to be vested in the landholders, and the revenue payable to Government from each estate has been fixed for ever. These measures have at once rendered it the interest of the proprietors to improve their estates, and given them the means of raising the funds necessary for that purpose. The property in the soil was never before formally declared to be vested in the landholders, nor were they allowed to transfer such rights as they did possess, or raise money upon the credit of their tenures, without the previous sanction of Government. With respect to the public demand upon each estate, it was liable to annul or frequent variation at the discretion of Government. The amount of it was fixed upon an estimate formed by the public officers of the aggregate of the rents payable by the raiyats or tenants for each bigha of land in cultivation, of which, after deducting the expenses of collection, ten-elevenths were usually considered as the right of the public, and the remainder, the share of landholder. Refusal to pay the sum required for him, was followed by his removal from the management of his lands, and the public dues were either let in farm or collected by an officer of Government, and the above-mentioned share of the landholder, or such sum as special custom or the orders of Government might have fixed, was paid to him by the farmer or from the public treasury. When the extension of cultivation was productive only of a heavier assessment, and even the possession of the property was uncertain, the hereditary landholder had little inducement to improve his estate; and monied men had no encouragement to embark their

capital in the purchase or improvement of land, whilst not only the profit, but the security for the capital itself, was so precarious. The same causes therefore which prevented the improvement of land, depreciated its value. Further measures however are essential to the attainment of the important object above stated. All questions between Government and the landholders respecting the assessment and collection of the public revenues, and disputed claims between the latter and their raiyats, or other persons concerned in the collection of their rents, have hitherto been cognizable in the Courts of MA'L ADA'LAT or Revenue Courts. The Collectors of the Revenue preside in these Courts as Judges, and an appeal lies from their decisions to the Board of Revenue, and from the decrees of that Board, to the Governor-General in Council in the Department of Revenue. The proprietors can never consider the privileges which have been conferred upon them as secure, whilst the Revenue Officers are vested with these judicial powers. Exclusive of the objections arising to these Courts from their irregular, summary, and often *ex-parte* proceedings, and from the Collectors being obliged to suspend the exercise of their juridical functions, whenever they interfere with their financial duties, it is obvious that if the regulations for assessing and collecting the public revenue are infringed, the Revenue Officers themselves must be the aggressors, and that individuals who have been wronged by them in one capacity can never hope to obtain redress from them in another. Their financial occupations equally disqualify them for administering the laws between the proprietors of land and their tenants. Other security therefore must be given to landed property, and to the rights attached to it, before the desired improvements in agriculture can be expected to be effected. Government must divest itself of the power of infringing, in its executive capacity, the rights and privileges, which, as exercising the legislative authority, it has conferred on the landholders. The Revenue Officers must be deprived of their judicial powers. All financial claims of the public, when disputed under the Regulations, must be subjected to the cognizance of Courts of Judicature, superintended by Judges, who, from their official situations and the nature of their trusts,

shall not only be wholly uninterested in the result of their decisions, but bound to decide impartially between the public and the proprietors of land, and also between the latter and their tenants. The Collectors of the revenue must not only be divested of the power of deciding upon their own acts, but rendered amenable for them to the Courts of Judicature; and collect the public dues, subject to a personal prosecution for every exaction exceeding the amount which they are authorized to demand on behalf of the public, and for every deviation from the Regulations prescribed for the collection of it. No power will then exist in the country by which the rights vested in the landholders by the Regulations can be infringed, or the value of landed property affected. Land must in consequence become the most desirable of all property, and the industry of the people will be directed to those improvements in agriculture, which are as essential to their own welfare as to the prosperity of the State. The following rules, being the rules passed for the guidance of the Collectors and the Board of Revenue on the 8th June 1787, and the 25th April 1788, with alterations adapted to the principles above stated, have been accordingly enacted.

Collection of land revenue to be committed to Civil Covenanted Servants of the Company.

III. The collection of the revenue payable to Government from the Estates in each zillah, is to be committed, as heretofore, to a Civil Covenanted Servant of the Company, who is to be styled Collector of the revenue of the zillah to which he may be appointed.

Collectors to correspond with and obey all orders from the Board of Revenue.

IV. The Collectors are to correspond with the Board of Revenue, and to conform to all instructions with which they have been furnished by that Board, and that are or may not be altered or revoked by this or any other Regulation, and also to all instructions which the Board of Revenue may hereafter transmit to them.

Seals of the Collectors.

V. The Collectors of the several zillahs are to use a circular seal, one inch and a half in diameter. The seals of the Collectors in Bengal and Orissa are to bear an inscription to the following effect, in the Bengal and Persian characters

and languages; and the seals of the Collectors in Ba'ha'r a similar inscription in the Persian character and language, and the Hindustani language and Nagri character. "The seal of the Collector of the zillah of"

Collectors to keep an attested diary of their official transactions

VI. The Collectors are to keep a regular diary of their official transactions, either in the English, Persian, or Bengali language, recording and attesting them with their official signature at the time they may take place.

(See Act XXIX of 1837, which allows the use of the Persian language in Revenue Proceedings to be dispensed with)

Duties to be performed by the Collectors under the superintendence of the Board of Revenue.

VII. The duties prescribed in the following section, are to be performed by the Collectors, under the superintendence of the Board of Revenue.

(Many of the functions of the Board of Revenue are now exercised by the Commissioners)

To collect the public dues from proprietors

VIII. First. To collect the amount of the fixed revenue assessed upon the lands of the Zamindars, independent talukdars or other actual proprietors of land, with or on behalf of whom a settlement has been or may be concluded.

and farmers of land.

Second. To collect the stipulated annual revenue from the farmers of estates let in farm.

and from lands held khas.

Third. To levy the rents and revenue from estates held Khas.

To make the future settlement of farmed or Khas lands.

Fourth. To make the future settlement of Khas or farmed estates, agreeably to the Regulations, and the instructions which they may receive for that purpose.

To prosecute for the public dues from lands illegally held exempt from the payment of revenue

Fifth. To prosecute for the recovery of the dues of Government from lands, of whatever description, held exempt from the payment of revenue under illegal or invalid tenures.

(See Regs. XIX and XXXVII of 1793)

To pay the Zamindari pensions included in the public JAMA and the SAYER pensions and compensation

Sixth. To pay the pensions and allowances included in the public revenue and the pensions and compensations granted in consequence of the abolition of the Sayer.

(The Sayer, or local taxes and imposts, levied by Zamindars and others, were abolished by Reg. XXVII of 1793)

To execute orders of the Court of Wards.

Seventh. To execute the instructions which may be issued to them by the Court of Wards, regarding disqualifications and their estates.

To superintend the division of estates.

Eighth. To superintend the division of landed property paying revenue to Government, which may be ordered to be divided into two or more distinct estates.

(See Reg. XIX of 1814)

To apportion the Jama on lands disposed of at public sale.

Ninth. To apportion the public revenue on lands ordered to be disposed of at public sale for the discharge of arrears of revenue.

(This function may be said to be obsolete as portions of estates are no longer sold).

To collect the tax on spirituous liquors or intoxicating drugs or articles.

Tenth. To collect the tax on spirituous liquors and intoxicating drugs or articles,

(See Act XXI of 1856)

To perform the above and all other duties according to the regulations.

Thirteenth. To perform the above, and all other duties, according to the rules that have been or may be prescribed to them, by any Regulation published in the manner directed in Regulation XLI, 1793.

To furnish the required annual and other accounts.

Fourteenth. To transmit such annual, monthly or other accounts, as they now furnish, or may be hereafter required to send, by the Board of Revenue or any officer under that Board empowered to require such accounts.

To conform to all special orders from the Board of Revenue or public officers.

Fifteenth. To conform to all special orders that have been or may be issued to them by the Board of Revenue, or by public officers empowered to issue such orders.

Native Officers to obey the orders of the Collector. Not to perform any official act without his sanction. Penalty.

IX. All native officers under the Collector are to act agreeably to his orders, and such rules as he may prescribe. They are not to perform any act of authority without his sanction or authority, under pain of being fined in a sum not exceeding six months' salary, or of being dismissed from their offices, by the Collector, the Board of Revenue, or the Governor General in Council, and also of being sued in the Court of Judicature for damages by any person who may consider himself aggrieved by such unauthorized act.

Collectors not to employ their private servants in public matters. This prohibition not to prevent their employing their public officers in the manner authorized.

X. The Collectors are prohibited from employing directly or indirectly their private servants, whether BANYANS or others, in the discharge of any part of their public duties, it being required that in all matters relating to the trust committed to them they act as the only empowered agents of Government. This prohibition, however, is not meant to restrict them from occasionally employing their assistants or their inferior public servants in the cases and in the manner, in which they are authorized to make use of their agency,

Rules respecting the appointment and removal of native cash-keepers.

XI. The KHEZANCHI, or native cash-keeper in each Zillah is to be nominated by the Collector, who is to take good and sufficient security from him for the faithful discharge of his trust, and for making good all deficiencies in the public money

that may be committed to his charge. The Collector is to transmit the names of the persons whom he may nominate to the office of KHEZANCHI and of his surety, with a copy of the engagements executed by the latter to the Board of Revenue; but the person so nominated shall not be considered as appointed until the Board of Revenue shall have signified their approbation both of him and his surety. The native cash-keeper so appointed shall not be removed but for misconduct, or other sufficient cause proved to the satisfaction of the Board of Revenue; and he and the Collector shall be held jointly and severally responsible to Government for the public money committed to their charge.

Appointment and removal of all native servants vested in the Collector. Exceptions. To notify all appointments and removals to the Board of Revenue. Public and registered officers only to be employed in the public matters.

XIII. The appointment and dismissal of all native public servants on the establishments of the Collectorships (the keepers of the native records and the KHEZANCHI excepted) are vested in the Collectors. But they are to transmit to the Board of Revenue regular notice of all appointments and removals, and are to employ none but such public and registered officers in matters in any respect relating to their official duty, and are not under any plea or pretext to confer on their public officers any private trust relating to their personal concerns.

(Such parts of this section as declare the appointment and dismissal of native public servants of the establishments of the Collectorships (the keepers of the records and Khezanchies excepted) to be vested in the Collectors were rescinded by S.3, Reg. V of 180, which was repealed by s.l. Act XVI of 1874, save as therein provided)

In the absence of the collector the senior assistant to officiate in his room

XIV. In the event of the death or removal of a Collector, of his absence from his station, the Senior Assistant on the spot is to perform the duties of Collector, and the public officers of the Collectorship are accordingly to obey his orders.

Collectors and their officers prohibited being concerned extra

XV. No Collector, Assistant to a Collector or any native in the employ of a Collector, or of an Assistant, shall hold directly or indirectly any farm, or be concerned on their private

officially in the revenues. Native officers & c. prohibited purchasing lands at public sale in the zillah.

This rule not to preclude such native officers or servants from making Bona Fide purchases of land at private sale.

Collectors and Assistants prohibited from trading. This prohibition with regard to Collectors and their Assistants to extend to the purchase of goods for remitting money to Europe.

Collectors to keep complete and preserve the public records.

Collectors not to exercise any authority beyond the limits of their respective zillahs without general or special orders.

account, in the collection or payment of the revenue of any lands in the zillah, either as farmer, surety or otherwise; and native officers and private servants and dependents of Collectors and Assistants are prohibited from purchasing, directly or indirectly, any land that the Collector may dispose of at public sale, under the penalty of forfeiting the property to Government upon proof being made to the satisfaction of the Governor General in Council of the property having been so purchased.

XVI. The rules in the preceding section, however, are not to be considered to prohibit a native officer of a Collector, or any private servant of a Collector or of an Assistant, from purchasing Bona Fide the proprietary right in lands situated in the zillah by private sale.

XVIII. No Collector, Assistant, shall directly or indirectly carry on any trade, or be concerned in any commercial transaction whatever. This prohibition with regard to Collectors and their Assistants is declared to extend to the purchase, directly or indirectly, of any goods or commodities in the British dominions in Bengal for the purpose of remitting money to Europe.

(The word "or" is understood between "Collector" and "Assistant" as the words "or Diwan" which stood after "Assistant" were repealed).

XX. The Collectors are to be careful that the accounts and records of their respective zillahs are kept complete and duly preserved.

XXIV. The Collectors are prohibited deputing any person into the zillah of any other Collector, or exercising any authority beyond the limits of their respective zillahs, excepting in cases in which they may be authorized so to do by special orders from a competent authority.

Rules with regard to receipts.

XXV. The Collectors are to give monthly receipts for all payments of revenue into their treasuries, specifying the date or dates on which the money may be received. The keepers of the native records are to keep a register of these receipts regularly numbered. After having registered the receipts, they are to attest on the face of them the date on which they may be registered. A copy of this register is to be transmitted monthly to the Board of Revenue, or as often as that Board may require. A similar register of receipts is to be kept by all tehsildars, sazawals, or other native officers entrusted with the immediate collection of the public revenue, and a copy of it is to be transmitted to the Collector monthly, or as often as he may require.

Monthly receipts for salaries & to be deposited amongst the public records and registered.

XXVI. The monthly, or other receipts for salaries, pensions, or allowances of whatever kind, which may be paid by the Collectors, are to be deposited amongst the public records of their respective zillabs and a register of them is to be kept by the keepers of the native records.

Cases in which the Board of Revenue may require the personal attendance of natives.

XXXIII. The Board of Revenue are empowered to require the personal attendance of any proprietor or farmer of land, or any dependent talukdar underfarmer, or raiyat, or any native officer employed under a Collector for the purpose of adjusting any settlement, or examining any accounts, or enquiring into any matter coming within their cognizance, provided the personal attendance of the party shall appear to them indispensably necessary. In such cases, the Board are to direct the collector to serve such person with a written notice under his official seal and signature, specifying the business on account of which his attendance is judged necessary and requiring him to attend the Board by such period as they may limit under pain of being subject to such daily fine until he attends or shows satisfactory cause for his non-attendance, as the Board may think proper to impose. The Board are empowered to fine such persons, neglecting to appear by the time required, in such amount as may appear to them proper upon a consideration of the case and the situation and circumstances in life of the party; and

the amount of the fine shall be levied by the Collector by the process prescribed for the recovery of arrears of revenue. But the Board of Revenue are prohibited requiring the personal attendance of any person in cases in which the business can be transacted by a Vakil.

Board of Revenue empowered to issue orders to their subordinate officers for forming the settlement of lands held khas.

XXXVI. The Board of Revenue are empowered to issue orders to their subordinate officers for making the settlement of lands that are or may be khas, in conformity to the Regulations and any special instructions which may be prescribed to them by the Governor General in Council.

Security for the payment of the revenue not to be demanded from proprietors but to be required in all cases from farmers.

XXXVII. In all cases of a settlement being made with or on behalf of zamindars, independent talukdars or other actual proprietors of land, their lands are to be deemed sufficient security for the payment of the revenue. But where lands are let in farm, a malzamin or surety for the punctual discharge of the revenue is to be invariably required.

Remission not to be granted without the sanction of the Governor-General in Council.

XXXVIII. No remission upon the settlement of a preceding year, nor any remissions whatsoever are to be granted by the Board without the sanction of the Governor General in Council.

Settlements to be made by the Collectors.

XXXIX. It is to be observed as a general principle, that the settlement of lands, that are or may be khas, is to be made by the Collectors under the Regulations and the instructions of the Board of Revenue. But if the Board should deem a special deputation of one of their members, or of any other person necessary to form the settlement of any such lands, they are to propose the measure to the Governor General in Council with their reasons for recommending it.

Upon a settlement being concluded with any proprietor or farmer conformably to the Regulations, the Board of Revenue are to issue the usual bandobasti parwana to the proprietor or farmer, without applying to the Governor General in Council for his sanction for that purpose.

XL. Upon a settlement being concluded with any proprietor or farmer conformably to the Regulations, the Board of Revenue are to issue the usual bandobasti parwana to the proprietor or farmer, without applying to the Governor General in Council for his sanction for that purpose.

Revenue to be levied by the Collectors. Board of Revenue to see that it is punctually collected, or that satisfactory reasons are assigned for the arrears. Process for the recovery of arrears to be issued by the Collectors only.

XLI. The Collection of the revenue is committed to the Collectors ; but the Board of Revenue are to see that the revenues are realized by the stipulated periods, or that solid and satisfactory reasons are assigned by the Collectors for any delay or deficiency. The power of coercion over the proprietors and farmers of land is also vested in the Collectors, as prescribed in Regulation XIV, 1793.

Board empowered to grant temporary suspensions. Period for the payment of the sum suspended not to be extended beyond the year in which it may be granted.

XLII. The Board are authorized to grant temporary suspensions of the demands of revenue, whenever it may appear to them indispensably necessary, reporting the sum suspended without delay to the Governor-General in Council, with their reasons for the measure. But they are not to grant any suspensions beyond the current year.

Remissions of balances not to be granted without the special sanction of the Governor-General in Council.

XLIII. No remissions of balances are to be granted without the special authority of the Governor-General in Council.

Board of Revenue to furnish the Governor-General in Council with the accounts required of them.

XLV. The Board of Revenue are to furnish the Governor-General in Council with such annual, monthly or other accounts, as they now are, or may be required to submit to him. They are likewise to observe all special orders which they have received, or may receive from the Governor-General in Council.

ANNEXURE IV

No. XXXII.

Treaty Engagement Executed by the Rajah of Killah Nursingpore, A Tributary Mahal Subordinate to Cuttack to the Honorable East India Company's Special Commissioners for the Soobah of Orissa, Messrs Harcourt and Melville-1803.

I. Man Sing Hureechundun, Rajah of Killah Nursingpore, in the Soobah of Orissa, engage faithfully and correctly to abide by this Engagement, entered into by me with the Honorable East India Company as contained in the following Clauses, to wit :

Clause 1—I will always hold myself in submission and loyal obedience to the Honorable East India Company aforesaid.

Clause 2—I will continue to pay, without demur, to the said Government, as my annual peshkus or tribute, 6,601 kahuns of Cowrees, in three instalments, as specified here in below.

Clause 3—I will, on demand to that effect, cause any person who is an inhabitant of the Soobah appertaining to the Honorable Company aforesaid, and who may have fled and come into my territory, to be forthwith arrested and delivered over to the Government.

Clause 4—Should any person, who is a resident in my territories, commit a crime within the limits of the Mogulbundi, I hereby engage, on demand to that effect, to cause such person to be arrested and delivered over to the Government Authority. Moreover, I further bind myself, in cases where I may possess any claim or demand on one who is an inhabitant of the Mogulbundi, not of my owe authority to enforce such claim; but I will notify the same to the constituted authority and will act in accordance with such orders as may issue from him.

Clause 5—I engage that whenever the troops of the Honorable Company's Government shall pass through my territories, I will direct the people of my killah to supply to the extent of

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their capability, all russud and supplies, which shall be sold at fair prices. Further, I will, on no manner of pretext whatever, ever stop or detain, or offer any let or hinderance to, any subject of the Honorable Company's Government, or to any other person whatever, who may be proceeding by land or water, with goods or orders, or with any perwannah on the part of Government, through my boundaries, and will rather take care that no loss or inconvenience shall befall such parties in life or goods.

Clause 6—In case any neighbouring Rajah or any other person whatever shall offer opposition to the said Government, I engage; on demand and without demur, to depute a contingent force of my own troops with the forces of Government for the purpose of coercion and investigation, and the bringing of such recusant into subjection to the afore said Government. Such contingent to receive only ratfons (or ration allowances) agreeably to the previously current practice, so long as they shall be present.

These shall be the instalments of my peshkush, to be paid :—

In the month of Cheyt	2,200 kahuns
Ditto Jeyt	2,200 kahuns
Ditto Asar	2,201 kahuns

Dated the 24th November, 1803.

Saban 8th. 12th Umlee.

N.B.—The Rajahs of the following Killahs or Tributary States, subordinate to Cuttack, are bound by precisely similar Treaty Engagements taken at the same time. Their names and amount of tribute are added below :—but the amount of tribute has in some cases been subsequently altered :

1. Killah Atzur—Rajah Sreekurn Gopenath Baburta Putnaick. Tribute, 28,111 kahuns.
2. Killah Barombar-Rajah Pindik Muugraj Tribute, 6,340 kahuns.
3. Killah Talchere-Rajah Bhageruthee Beerbur Hurreechundun. Tribute, 6,715 kahuns.

4. Killah Tigreeah—Rajah Chumput Sing, Tribute 4,000 kahuns.
5. Killah Hindole—Rajah Kissen Chunder Murdraj Jugdeo Tribute, 2,500 kahuns
6. Killah Kundpara—Rajah Bhoerbur Ray. Tribute, 24,100 kahuns.
7. Killah Dhenkanal—Raja Ramehunder Mohendro Bahadoor. Tribute, 23,125 kahuns.
8. Killah Runpore—Rajah Bujradhur Nurindra. Tribute 6,000 kahuns.
9. Killah Noyaghur—Rajah Mandhata. Tribute 26,450 kahuns.
10. Killah Nilgiri—Rajah Ramchunder Murdraj Hurreechundun Tribute, 23,400 kahuns.

No. XXXIII

Kaool-namah Executed to Rajah Man Singh Hurreechundun, Raja of Nursingpore; by the honorable East India Company's Commissioners for the Soobah of Cuttack—1803.

We, Lieutenant-Colonel George Harcourt, commanding the victorious troops of the Honorable East India Company and Commissioner of the Soobah of Orissa, and John Melville, Commissioner of the same, appointed by the Most Noble the Marquis of Wellesley, Governor-General, for the settlement and pacification of the said Soobah, do, on behalf of the East India Company, execute this acknowledgment as set forth in the following paras, to Rajah Man Sing Hurreechundun, Rajah of Killah Nursingpore in the said Soobah of Orissa.

- Clause 1. The annual peshkus payable by the Rajah for his Rajgee of the said Killah, is fixed in perpetuity at 6,601 kahuns.
- Clause 2. No further demand, however, small, shall be made on the said Rajah or received from him, as, nazzur, supplies, or otherwise.
- Clause 3. The Government of the Honorable East India Company, it is well known, is ever gracious to those Rajahs who are always loyal and obedient

to them, and constant in the impartial administration of justice to all its subjects alike, and therefore in like manner extends the same impartiality to the Rajahs, such as have been indicated above, and seeks always their prosperity and peace. Therefore, any just representation or complaints made to the Government by the said Rajah of Nursingpore, will meet with a decision in accord with justice.

Dated 22nd November 1803.

Saban th 1211.

(Sd) H. Harcourt, Lieut-Colonel }
 (Sd) J. Melville } Commissioners.

Similar acknowledgment were given to the following Rajahs and Zemindars :—

1. Rajah of Killah Kanika.
2. Do of Do Koojung
3. Do of Do Khorda
4. Do of Do Tigreeah
5. Do of Do Aul
6. Do of Do Dhenkanal
7. Do of Do Runpore
8. Do of Do Barombar
9. Do of Do Kundpara
10. Do of Do Noyaghur
11. Do of Do Banki
12. Do of Do Talchere
13. Do of Do Jourmoo
14. Do of Do Atzur
15. Do of Do Harispore
16. Do of Do Bishenpore
17. Do of Do Murickpore
18. Do of Do Nilgiri
19. Do of Do Puttea
20. Do of Do Hindole
21. Do of Do Angool
22. Do of Do Sookinda

(A true translation.)

Wm. L. Dacey,
 Oorlah Translator to Government

ANNEXURE V

Details of powers and functions of the Board of Revenue, Bengal—B&O before formation of the separate province of Bihar and Orissa.

The principal appellate powers, exercised by the Board, under Acts and Rules of Authority in Bihar and Orissa.

Butwara—	See Partition of Estates
Customs—	Section 188, Act VIII of 1878.
Drainage—	See Embankment.
Embankment—	Section 84, Bengal Act II of 1882, Section 5, clause 4, Bengal Act II of 1882.
Excise—	Section 8 (2) and Section 85(2) (d), Bengal Excise Act V of 1909 and rules made under these sections.
Landlord—	See Tenancy.
Land Registration—	Section 85, Bengal Act VII of 1876,
Opium—	Rule 7 of the Bihar Opium Manual, Vol. IV Rule 79 of the Benares Opium Manual, Vol. VII. Rule 11 of the Benares Opium Manual, Vol. IX.
Partition of Estates—	Sections 113 and 114 Bengal Act V of 1897.
Salt—	Rule 67 of Government Rules under Act XII of 1882.
Settlement—	Section 29, Regulation VII of 1822. Section 22(c), Act XVIII of 1881 (Central) Provinces Land Revenue Act.
Tenancy—	Section 40, Bengal Tenancy Act VIII of 1885. Section 103, Bengal Tenancy Act (see Rule 97 of the Government Rules under the Act) Section 104 (g) (1), Bengal Tenancy Act (see Rule 76 of the Government Rules under the Act).
Treasure Trove—	Section 9, Act VI of 1878.

Troops, Supplies to—Sections 4 and 5, Regulation VI of 1825

Wards—	Section 67, Bengal Act IX of 1879 (Page 47, Bengal Wards' Manual) Section 37, Act XXIX of 1899 (page 16, Central Provinces Wards' Manual)
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The principal revisional powers, exercised by the Board, under Acts and Rules of authority.

Agents, Revenue—	See Practitioners, Legal.
Alluvion—	Sections 5 and 6, Act IX of 1847. Section 3, Bengal Act IV of 1868. Section 1, Act XXXI of 1858.
Assessment—	Islands, lands and new estates. See Alluvion.
Butwara—	See Partition of Estates.
Certificates—	Sections 30, Bengal Act I of 1895.
Cess—	Sections 93 and 105, Bengal Act IX of 1880.
Collectors, orders—	See Patwaris
Customs—	Section 190, Act VIII of 1878.
Decrees, Execu- tion of—	Section 14, Bengal Act VIII of 1865.
Diluvion—	See Alluvion
Drainage—	See Embankment, also Section 39, Bengal Act VI of 1880 (Ordinary executive power)
Embankment—	Section 85, Act II of 1882.
Establishment—	Section 5, clause 3, Regulation 3 of 1822. Regulation I of 1829.
Estates, encumbered—	Rule 17, page 297, of the Bengal Wards' Manual, 1909, Section 21-A, added to Act VI of 1876 by section 16 of Bengal Act III of 1909.
Excise—	Sections 8 (3), 41 (2) and 87 of Bengal Excise Act V of 1909. Section 39, Act VII of 1864. Rules 28 and 29 of Govt. Rules under Act I of 1878.

- Execution -- See Decrees.
- Income-tax -- Rules 1 and 2, Govt. Rules under Act II of 1886.
- Irrigation -- Section 91, Act III of 1876.
- Lakhraj -- See Revenue-free resumed.
- Landlord -- See tenancy.
- Land Registration -- Section 85, Bengal Act VII of 1876.
- Leases -- Quarrying for limestone under G.O. No. 3533 L. R. of the 17th December 1906.
Quarrying for mica (vide pamphlet containing prospecting licenses and mining leases for mica, 1909).
Tea (vide pamphlet containing the tea lease rules etc., 1909).
- Legal Practitioners -- See Practitioners.
- Limestone -- See leases.
- Malikana -- Section 38, Regulation VIII of 1793.
Section 5, Regulation VII of 1822.
Section 11, Regulation IX of 1833.
- Mica -- See Leases.
- Partition of Estates -- Sections 114 and 116 Bengal Act V of 1897.
- Patwaris and Sarbarakhars --
Sections 8, 11, 13, 15, 18, 31, 32, 33 and 35 of Regulation XII of 1817.
Sections 5 and 6 of Regulation I of 1819.
- Pensions, Political -- Section 5, Act XXIII of 1871 (subject to the control of Govt.)
- Practitioners, -- Sections 21 to 24, Act XVIII of 1879.
Legal
- Recovery, Public -- See Certificates,
Demands
- Recusancy -- See Malikana
- Rent -- Sections 151 and 152, Act X of 1859.
- Revenue-free, resumed -- Section 21 Regulation II of 1819
- Sale -- See Decrees.
- Salt -- Section 39 Act VII of 1864
- Sarbarakhars -- See Patwaris.
- Settlement -- Rule 2, Chapter I of Govt Rules under

- the Bengal Tenancy Act (VIII of 1885)
- Settlement -- } Rules published under G. O. No. 1361
Sundarbans -- } T-R dated the 19 September, 1905
- Stamps -- Section 56 (1), Act II of 1899
- Survey, -- Section 58, Bengal Act V of 1875.
- Supervision of --
- Tea -- See Leases.
- Tenancy -- Sections 58 and 104 G (2) Bengal Tenancy Act VIII of 1885.
Sections 110 and 217 Bengal Act VI of 1908.
- Wards -- Section 68, Bengal Act IX of 1879.
- Waste Lands -- Section 5, Act XXIII of 1863.

ANNEXURE VI

The following departments were administered by the Board, Bihar and Orissa.

LAND REVENUE SIDE.

1. Butwara (Partition)
2. Tenancy Acts
3. Budget and Treasury
4. Government Estates.
5. Establishments, Leave, and Pension.
6. Miscellaneous, (including office inspections, tours, escheats, treasure-trove, defalcations and the like)
7. Drainage, embankments and irrigation.
8. Land Registration.
9. Civil and rent suits and processes.
10. Cess.
11. Surveys and Settlements.
12. Land acquisition (including railways).
13. Wards attached and encumbered estates.
14. Waste lands.
15. Land Revenue including sales, records and malikana.
16. Land improvement and agriculturists loans.
17. Land records Maintenance Act.
18. Certificate Procedure.
19. Revenue Agents.
20. Tauzi.

MISCELLANEOUS REVENUE SIDE.

21. Customs. 22. Excise including opium.
23. Income-tax. 24. Salt.

The Board of Revenue was to a considerable extent an independent body. It had large statutory powers under various Acts and in the Court of Wards affairs was in the most cases the final authority. It had also quasi judicial functions of great importance. By Sec. 7 Regulation XIX of 1810, the Board was vested with the General Superintendence of all escheats and was required to inform itself fully through the

local agents of any property of that description and to decide whether it should be, in its opinion, sold on the public account or in what other mode it should be disposed of.

The Board was empowered by Government to exercise generally all the duties, powers and authority which were vested in it in respect of the following subjects :

Land Revenue
 Survey and Settlement
 Administration of Tenancy Acts
 Land Registration
 Land Improvement and Agriculturists Loans.
 Land Records
 Sale or lease of waste lands in Govt. estates
 Management of Wards, encumbered and attached estates
 Collection of cesses (valuation and revaluation) realisation of arrears of revenue and the recovery of public demands.
 Rent suits and processes
 Drainage, embankments and irrigation.
 Establishment in the Board's Office and in the District and Commissioners' Offices (Pay, leave and pension)
 Examination, enrolment etc. of Revenue Agents.
 Departmental Examination of I.C.S. and other Gazetted Officers.
 Patni sales
 Excise
 Stamps, (Judicial, non-judicial)
 Printing, revision and supply of forms,
 Partition of estates,
 Acquisition of lands for public purposes (including railways)
 Office Inspections,
 Record Rooms
 Escheats
 Budget estimates under "7-Land Revenue, 9-Stamps and 25-General Administration" (partly)
 Treasure Trove
 Defalcations,

Treasuries, indent and suppl of Chubb's locks and other misce. matters.

The Board also exercised general supervision over the entire work of the Commissioners of Divisions and District Officers. It was in charge of the office of the Director of Land Records and Surveys in addition to its own office. The Commissioner of Excise and Salt was also subordinate to it. It used to report to Govt matters of general interest and importance of as well as those requiring its sanction according to law and rules having the force of law and practice. It also used to supervise the proper and efficient working of the revenue laws and to bring to the notice of Govt any defects discovered in their working and to suggest remedial measures. It was the highest revenue tribunal for the determination of all questions relating to the assessment of lands under settlement. It was the final court in revenue, appellate and judicial proceedings prescribed by Statutes or by rules having the force of law as well as in all revisional proceedings relating to the business of officers in the departments subordinate to the Board. It had also to advise Govt in connection with the preparation of the list of officers considered fit for appointment to Additional District Magistrates and Additional Collectors and in connection with the appointment to Provincial Civil Service (Executive) and Subordinate Civil Service by promotions.

Under various Acts of the Legislature, the Board exercised the powers of making rules, notifications and orders having the force of law and it also used to issue executive instructions for the guidance of revenue officers. It also maintained and republished from time to time volumes of rules and instructions for the conduct of business in every department under its control. The Manuals noted below were published under the authority of the Board :

- 1 Board's Miscellaneous Rules
- 2 Batwara Manual
- 3 Cess Manual
- 4 Certificate Manual
- 5 Commutation of Rent Manual

- 6 Government Estates Manual
 - 7 Land Acquisition Manual
 - 8 Land Registration Manual
 - 9 Loans Manual
 - 10 Practice and Procedure Manual
 - 11 Records Manual
 - 12 Register and Return Manual
 - 13 Sale Law Manual
 - 14 Stamp Manual
 - 15 Survey and Settlement Manual
 - 16 Tauzi Manual
 - 17 Wards Manual
 - 18 Waste Lands Manual
 - 19 Rules under the Tenancy Acts
 - 20 Board's Office Rules of Business
 - 21 Technical Rules of the Survey Department, Vols. I and II. (As D. L. R.)
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ANNEXURE VII

Madras
Regulation 1
of 1803

A regulation for defining the duties of the Board of Revenue, and for determining the extent of the powers vested in the Board of Revenue.

Whereas it has hitherto been usual for the Board of Revenue to exercise judicial authority in the determination of certain cases of a civil nature appealed from the decision of the Collectors, who were entrusted with the administration of the revenues and the distribution of justice in their respective districts; and whereas Courts of judicature have been established for the purpose of administering justice in all cases, civil and criminal, it is expedient that the judicial authority heretofore exercised by the Board of Revenue should be formally abrogated in those districts where Zila courts have been established; and whereas it is important to the security of the persons and property of those for the protection of whom the said Courts have been established, that the powers and authorities entrusted to the said Board of Revenue in respect of the executive administration of the revenues, should be defined and published; wherefore the following regulations have been passed by the Governor in Council.

2 & 3 (Oath to be taken by members of Board : consequences of violation thereof)

Duties of
Board of
Revenue.

4. The duties of the Board of Revenue have been, and hereby are declared to be, the general superintendence of the revenues from whatever source they may arise, and the recommendation of such propositions to the Governor in Council as in their judgment may be calculated to augment or improve those revenues.

Superinten-
dence and
control of
persons em-
ployed in
executive

5. The Board of Revenue have had, and are hereby declared to have authority to superintend and control all persons employed in the executive administration of the public revenue, all zamindars or proprietors of land paying revenue

administra-
tion of
revenues.

and all farmers, securities, raiyats or other persons concerned in, or responsible for, any part of the revenue of Government, as far as the said superintendence and control may relate to the executive administration of the revenue under the regulations now enacted, or to be hereafter enacted.

Meetings of
Board.

6. The Board of Revenue shall assemble two days, at the least, in every week for the despatch of business.

7. (Quorum) Rep. Mad. Act. I of 1894)

Board to use
official seal
and inscrip-
tion thereof.

8. The Board of Revenue shall use, in the transaction of official business, a circular seal two inches in diameter, bearing in the English and Persian languages this inscriptions. The seal of the Board of Revenue, and no other seal shall be used by the Board of Revenue.

Board's pro-
ceedings to be
reported to
Government
as often as
required.

9. The Board of Revenue shall annually (or as often as they may be required) lay before the Governor in Council a general report of their proceedings, to be drawn out summarily and under the distinct heads of districts, with reference to the dates of the consultations in which each subject is contained, which subject shall be respectively continued in each successive report from the date of the report preceding.

To keep
three sets of
proceedings.

10. The Board of Revenue shall keep three separate sets of their proceedings, one set for the broken periods to accompany the general report above ordered, a second set to be sent to England complete by the first despatch after the expiration of each year and a third set to be kept in the office. The Board of Revenue shall prepare and annex a copious index to the second and third sets.

Acknowled-
gment of
receipt of
letters from
Govern-
ment.

11. The Board of Revenue shall invariably acknowledge the receipt of all letters from the Governor in Council, reciting in abstract the substance of the letter so acknowledged and the steps they have taken in consequence.

Records to
be preserved
Complete.

12. The Board of Revenue shall be careful to preserve their records complete and shall transmit to the Governor in

Council. with the whole set of their proceedings, a list of all records, and of all papers not entered on the records.

Records not to be copied or removed from office

13. The members of the Board of Revenue shall not have copies of any part of the records, nor remove any of the records from the office of the Board of Revenue. Members of the Board of Revenue wishing to refer to the record shall cause such records to be brought into the meeting-room of the Board of Revenue, and shall peruse them there.

Reference to Govt. records.

14. When the Board of Revenue may have occasion to refer to the records of Government, they shall apply for such records to the Governor in Council.

Native papers to be accompanied with translations.

15. The Board of Revenue shall accompany all papers in the Native languages which they may transmit to Government with translations in English.

All propositions to be submitted through President.

16. All propositions or suggestions intended by individual members for the consideration of the Board shall be submitted through the channel of the President.

No new propositions discussed till previous questions disposed of.

17. Where new propositions may arise during the consideration of a question, such propositions shall not be discussed until the previous question shall have been disposed of.

Majority to decide

18. Questions at the Board of Revenue shall be determined by a majority and the resolutions of the majority shall be the resolution of the Board, and shall be carried into execution accordingly.

Opinions of Members how taken

19. In deliberations, where questions may be put in the vote, the opinion of the junior member, shall be first recorded, and then the opinions of the other members, according to their rank upwards.

President to have casting vote.

20. Where a difference of opinion may happen, and where votes may be equally divided, the president shall have the casting vote ; but the proceedings on any question shall, at the motion of any member, be referred to the Governor in Council.

Dissents from majority when recorded

21. A member dissenting from the majority of the Board may record his dissent at the time, or at a future meeting ; but no minute shall be recorded on the proceedings of the day unless delivered in before the adjournment of the Board, nor shall any alteration be made in opinions once recorded without the consent of all the members of the Board.

Rules in referring matters for decision of Government

22. The Board of Revenue shall accompany all references made to the Governor in Council, of their proceedings on matters requiring the decision of Government, with a letter stating summarily the nature of the subject submitted and with distinct opinions and recommendations on each subject for the consideration and decision of the Governor in Council.

Power to entrust specific duties to particular members.

23. In cases where it may be necessary for the despatch of business, the Board of Revenue may commit the charge of any specific duty to a particular member, but in no other case shall the members individually exercise any authority.

Powers of President with respect to meetings

24. The President of the Board shall have authority to appoint and to change the days of meeting, to summon extra meetings of the members, and to postpone the regular meetings (provided, nevertheless, that two meetings be always held in one week), and to adjourn the Board at such hour as he may deem expedient.

Orders he may issue during intervals of meeting.

25. The President, during the intervals of the meetings of the Board, may issue, of his own authority, such occasional or subsidiary orders as shall, in his opinion, be necessary for carrying into execution any existing resolution of the Board ; to summon any person to attend the next meeting ; and to issue orders to prepare materials for the consideration of the Board.

Selection of business.

26. The President shall regulate and prescribe the selection and arrangement of the business to be brought before the Board at each meeting.

All resolutions proposed by President

27. The President shall propose resolutions on all papers read for the consideration of the Board, and may state specific

questions for the opinion of the members on the business before the Board.

His powers
in cases of
emergency.

28. The president shall have authority in all cases of emergency, while no Board may be sitting, to decide questions requiring an immediate decision, and to issue orders on all references requiring an immediate reply.

29. (Provision for judicial investigation where there is no Zila Court-Rep. Mad. Reg. II of 1806)

May have
copies of
any records
or records
themselves.

30. The president shall have authority to require copies of any records, or to have the records themselves, sent to him for perusal.

President
may call on
Collectors
for Account

31. The president shall have authority to call on Collectors or Assistant Collectors for papers, accounts, or for any information he may require on the revenues of the district under such Collector or Assistant Collector.

Senior
member to
preside in
absence of
president.

32. Whatever authority is hereby declared to be vested in the president, shall be vested in the acting president for the time being, and in case of the absence of the president, the senior member present shall preside, and shall be vested with all the powers of the president.

Board res-
ponsible for
discharge of
duties of
subordinate
officers.

33. The Board of Revenue shall be responsible that the executive officers employed under them discharge the duties of their respective stations with assiduity, and shall require them to pay a ready and implicit obedience to all orders and regulations and shall punish neglect in the subordinate officers of revenue, at their discretion, according to the powers vested in them for that purpose.

34. (Board authorised to summon Collectors etc. to the Presidency, and to fine them) Rep. Mad. Reg. V of 1828 (S. 4)

Settlement
of revenues
when made.

35. The Board of Revenue shall be careful that the settlement of the revenues shall be made at as early a period

of time after the commencement of the Fasli year as may be practicable, and shall report any delay in the completion of the settlement in the subordinate officers under them to the Governor in Council.

Settlements
to be sub-
mitted to
Govt and
not to be
valid till
confirmed.

36. The Board of Revenue shall submit, as soon as may be practicable, to the consideration of the Governor in Council, all settlements of the public revenue, in cases where the revenue may not have been permanently fixed; and such settlements shall not be considered to be valid until confirmed by the authority of the Governor in Council.

Board to
ascertain
grounds of
temporary
settlements
to prevent
detriment
to revenue
th r o u g h
negligence
to guard
against ex-
cess of zeal;
to be careful
that reven-
ues are
realised.

37. In districts where the revenue has not been permanently fixed it shall be the duty of the Board of Revenue to investigate and ascertain the grounds of the temporary settlements effected by the Collectors, to compare the resources of the provinces with the revenue derived from them; to prevent by early and constant vigilance, the impairment of the public revenue through the negligence or ignorance of the inferior officers, and to guard against encroachments on the rights of the people, or on the permanent sources of prosperity, which may ensue from an excess of zeal on the part of the Revenue Officers.

38. The Board of Revenue shall be careful that the revenues are realised according to the stipulated periods of payments.

39. (Board to investigate charges against Collectors and their officers, where no Zila Court exists) Rep. Mad. Reg. II of 1806.

Members of Board not to trade or be engaged in money transactions with Natives concerned in revenues.

40. The members of the Board of Revenue shall not be concerned directly or indirectly, in trade or commerce, or in houses of agency, or be concerned in the direction or management of banks, or in transactions of borrowing or lending money with Native officers under the Revenue Department, or with the zamindars, proprietors of land, renters or other persons responsible for the revenue.

41. (Farming of lands to and taking of security from, Europeans prohibited) Rep. Mad. Act II of 1869.

Board not to make or to confirm grants of land.

42. The Board of Revenue shall not grant or confirm grants or Shrotriyams magtas, fixed rents, inam or free gift lands, or confirm the succession of persons to such lands, without the authority of the Governor in Council.

43. (The Board not to continue pensions without authority) Rep. Mad. Act. XXIII of 1871.

44 to 47. (Judicial powers of Board of Revenue in districts where no Zila Courts were established) Rep. Mad. Reg. II of 1806.

Rules to be observed by the Board on death etc. of Collectors.

48. The Board of Revenue shall provide that on the death, resignation or removal of Collectors, care be taken of the public money and records by the successors to such Collectors or by their Assistants. The Board of Revenue shall not permit persons resigning or removed from their station to depart until notification of their having delivered over charge of such money and records to their successors shall have been received.

Procedure where deputation of member or any other person, may be necessary.

49. Where the Board of Revenue may consider the deputation of a member of their Board, or of any other person, necessary for purposes connected with the administration of the revenue, they shall report such necessity to the Governor in Council, and wait the orders of the Governor in Council previously to deputation.

Deputation of Assistant Collector on service within limits of his collectorship.

50. The Board of Revenue shall nevertheless have authority to order Assistant Collectors to be deputed on any Service they may deem expedient, within the limits of the Collectorship to which such Assistant Collector may be attached, but shall not depute such assistants into districts to which they are not attached without the previous authority of the Governor in Council.

Disbursements for takkavi.

51. The Board of Revenue shall recommend to the Governor in Council disbursements of money for takkavi, for repairs, or for improvements in agriculture, where they shall be of opinion that the disbursement of such money will be beneficial to the public revenue.

Board to require economy and production of vouchers.

52. The Board of Revenue shall require in the executive officers under their authority to pay attention to the principles of economy in the disbursement of the public money, and shall require the production of authentic and satisfactory vouchers for all disbursements made in repairs and in improvements.

Applications for increase of expense to be explained.

53. The Board of Revenue shall require satisfactory reasons and explanations in support of any increase of expenses applied for previously to referring such increase for sanction to the Governor in Council, and shall at all times submit their opinions on the amount of the increase of disbursements required to be made.

Mua in-zabitas to be annually revised by Board and not to be confirmed without authority.

54. The Board of Revenue shall annually revise the mua in-zabitas of the Collectors, and shall submit such mua in-zabitas for the confirmation of the Governor in Council. It shall not be competent for the Board of Revenue to confirm the establishments of Collectors without authority from the Governor in Council being first had and obtained.

Procedure
where remi-
ssions may
be necessary

55. Where the Board of Revenue may consider a remission of the amount of an existing settlement to be requisite or a remission of balances to be conducive to the public good, they shall submit the circumstances of the case, and the amount of the remission, to the consideration of the Governor in Council.

Power to
suspend
rigorous
collection
of revenue.

56. The Board of Revenue shall suspend the rigorous collection of the revenues according to the stipulated periods where satisfactory evidence of the necessity of a temporary suspension may be stated to them; but the Board of Revenue shall not extend the period of such suspension beyond the current Fasli without the previous authority of the Governor in Council.

Attachment
and sale of
lands for
arrears
when arrear
of revenue
accrues.

57. The Board of Revenue shall direct Collectors of districts, where a permanent settlement of the land-revenue may have been concluded, to attach the lands of proprietors, who may have fallen in arrear, and shall require Collectors to dispose of the whole, or a part, of such lands, as the case may be, for the recovery of such arrear, in the mode and manner prescribed in the regulations.

58. (Time when lands may be sold in satisfaction of decrees for arrears) Rep. Mad. Reg. III of 1880-S. 3

ANNEXURE VIII

MADRAS ACT No. I OF 1894

(24th November, 1893; 4th January, 1894)

An Act to provide further for the conduct of business by the Board of Revenue.

WHEREAS it is expedient to provide further for the conduct of business by the Board of Revenue; It is hereby enacted as follows:

1. (Repeal)-Rep. by the Repealing and amending Act, 1901 (XI of 1901)

2. Notwithstanding anything contained in Regulation I of 1803, in Regulation V of 1804, or in any other enactment in force in the Presidency of Madras, it shall be lawful for the Board of Revenue, subject to the approval of Government, to declare what portion of the business of the Board may be disposed of by a single member or by two members, and what portion shall be reserved for the decision of a Collective Board. Every such declaration shall, after approval by Government, be notified in the Fort St. George Gazette:

Board may
distribute
business
subject to
approval of
Government

Proviso

Provided that, in the case of any subject reserved for disposal by a single member or by two members, the said member or members may refer it after consideration for the opinion of another member or for the decision of a Collective Board, as the case may be, and that, where the opinions of two members differ, they shall refer the subject for the decision of a Collective Board.

Orders of
one or more
members to
be orders of
Board.

3. All orders made and decisions passed by one or more members of the Board in accordance with a declaration made under the last preceding section or with its proviso shall be

held to be the orders and decisions of the Board of Revenue, and the same shall not be deemed invalid by reason that subsequent thereto the said declaration was disapproved by Government.

A Collective Board.

4. Not less than three members of the Board shall be held to constitute a Collective Board.

ANNEXURE IX

Functions of the Revenue Commissioner,

1. The functions of the Revenue Commissioner are enumerated in the following notifications:

- (1) Notification No. 22 dated the 1st April 1936. published on pages 9 and 10, part III of the Orissa Gazette, dated the 1st April 1936, as modified-by
- (2) Government Notification No. 8033-IC-70/36-E dated the 24th November, 1936, published at pages 265 of Part III of the Orissa Gazette, dated the 27th November, 1936, and
- (3) Notification No. 1032-Legis-7/37-R dated the 18th March 1937 and No. 1444-R dated the 24th March 1937, published at page 122. Part III of the Orissa Gazette, dated the 26th March 1937.

These are published in Appendix-I.

Exercising all the functions of the Board of Revenue, he is the highest revenue tribunal in the Province with reference to Section 296 of the Government of India Act, 1935. He also exercises in each part of the province the powers conferred on a Commissioner of Division by virtue of any provision contained in or made under any enactment in force, in that part of the Province. He is also the Excise Commissioner and the Director of Land Records and the Inspector-General of Registration. He is assisted in his executive functions by a Secretary and an Assistant Secretary, who are members of the Provincial Civil Service and Sub-ordinate Executive Service.

It has been laid down by Government that though owing to the nature and extent of the Revenue Commissioner's duties, it is impossible to require that all correspondence in matters of general administration should pass through him as was in the case of Bihar and Orissa, it should pass through him in matters

of importance; and in matters of less importance, he is to receive copies of correspondence between the District Officers and Government in order that he may be kept in touch with all matters and be in a position to offer his advice at any stage.

APPENDIX I

(1) *No. 22 dated the 1st April 1936*:—In exercise of the powers conferred by paragraph 16 of the Government of India (Constitution of Orissa) Order, 1936, and with the previous sanction of the Governor-General in Council, the Governor is pleased to assign to the Revenue Commissioner for Orissa,

- (a) in respect of the whole of the Province of Orissa,—the functions specified in Schedule-A below :
- (b) in respect of the areas mentioned in column 2 of Schedule-B, the functions mentioned against such areas in column 3 of the said Schedule.

SCHEDULE—A,

Functions assigned to the Revenue Commissioner in respect of the whole of the Province of Orissa.

1. The functions of the Inspector-General of Registration under the Indian Registration Act, 1908 (Act XVI 1908).
2. (The functions of the Directors or Heads of the Agricultural, Veterinary and Industries Departments)*
3. All functions of the Chief Controlling Revenue Authority conferred by or under the Court Fees Act, 1870 (VII of 1870), and the Indian Stamp Act (II of 1899)
4. (The functions of the Controlling Officer for registration of rainfalls)*
5. (a) The functions of the Registrar under—
 - (i) The Indian Companies Act 1913 (VII of 1913)*
 - (ii) The Provident Insurance Societies Act, 1912 (V of 1912)

* Cancelled by subsequent notifications.

- (iii) The Indian Life Assurance Companies Act 1912 (VI of 1912)
- (iv) The Indian Trade Unions Act, 1926 (XVI of 1926)
- (v) The Indian Insurance Companies Act, 1928 (XX of 1928)
- (b) The functions of the Registrar of Firms under the Indian Partnership Act, 1932 (IX of 1932)
- (c) The functions of the Registrar-General of Births, Deaths and Marriages under the Births, Deaths and Marriages Registration Act, 1886.

SCHEDULE—B

Column 1	Column 2	Column 3
(1) That portion of the Province of Orissa which was on the 31st March 1936 known as the Orissa Division of the Province of Bihar and Orissa.	(a) The functions which were on the 31st March 1936 exercisable by the Board of Revenue for Bihar and Orissa by virtue under any enactment which is in force in the area mentioned opposite hereto in Column 2.	(b) The functions of the Excise Commissioner under the Bihar and Orissa Excise Act, 1915 and of the Commissioner of a Division under the Indian Salt Act, 1882.
		(c) The functions exercisable by the Commissioner of Orissa Division on the 31st March 1936 by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2.
(2) The area transferred by the said order from the Presidency of Madras to the Province of Orissa	[*] (a) The functions which were on the 31st March 1936 exercisable by the Board of Revenue (including function of the inam commissioner) of the presidency of Madras by virtue of any provision contained	

[*] Inserted by notification No. 1032—Leg-s—7/37R—dated the 18th march 1937.

in or made under any enactment which is in force in the areas mentioned opposite hereto in column 2 otherwise than in respect of revenue proceedings pending immediately before the appointed day.

*(b) The functions exercisable by the Commissioner of a division or by the Board of Revenue for Bihar and Orissa by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2.

(c) The functions of the Excise Commissioner under the Bihar and Orissa Excise Act, 1915

(3) The areas transferred by the said order from the Central to the Province of Orissa.

(a) All functions exercisable on the 31st March 1936 by the local Government of the Central Provinces in revenue matters by virtue of any provision contained in or made under any enactment which is in force in the areas mentioned opposite hereto in column 2.

(b) All functions of the Financial Commissioner exercisable on the 31st March 1936 in the areas mentioned of the Central Provinces Financial Commissioner's Functions Act, 1921, by the local Government of the Central Provinces or by any authority appointed by the said local Government.

[*(c) The functions exercisable by the Commissioner of a division or by the Board of Revenue for Bihar and Orissa by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2.]

[*] Inserted by notification No 1632. Legis-7/37R dated the 18th March 1937

(2) No. 8033-IC-70/36-E dated the 24th November, 1936 — In exercise of the powers conferred by paragraph 16 of the Government of India (Constitution of Orissa) Order, 1936 and with the previous sanction of the Governor General in Council and in partial modification of the notification of the Government in the Home, Revenue and Finance Departments No. 22 dated the 1st April 1936, published at page 9 of Part III of the Orissa Gazette of that date, the Governor is pleased to direct that the Revenue Commissioner, Orissa, shall cease to exercise the functions of the Directors or Heads of the Agricultural, Veterinary and Industries Departments with effect from the date of appointment of the Director of Development Orissa.

(3) No. 1032-Legis-7/37-R dated the 18th March 1937:— In exercise of the powers conferred by paragraph 16 of the Government of India (Constitution of Orissa) Order, 1936, and with the previous sanction of the Governor-General in Council and in supersession of notification No. 1294 L. S. G. dated the 15th June 1936, and in partial modification of notification No. 22, dated the 1st of April 1936, the Governor is pleased to direct that the following amendments shall be made in the last named notification, namely:—

- (1) In item (2) of Schedule B of the notification, at the Commencement of the existing entry in the third column the letter and brackets (a) shall be inserted and, after the said entry, the following entries shall be made : —
- (b) The functions exercisable by the Commissioner of a division or by the Board of Revenue for Bihar and Orissa by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2.
- (c) "The functions of the Excise Commissioner under the Bihar and Orissa Excise Act, 1915".
- (2) In item (3) of the said schedule, after clause (b) in the third column, the following entry shall be made :—

- (c) "The functions exercisable by the Commissioner of a division or by the Board of Revenue for Bihar and Orissa by virtue of any provision contained in or made under any enactment which is in force in the area mentioned opposite hereto in column 2".

(4) No. 1444-R Dated the 24th March 1937:— In exercise of the powers conferred by paragraph 16 of the Government of India (Constitution of Orissa) Order, 1936, and with the previous sanction of the Governor General in Council and in partial modification of the notification of the Government in the Home, Revenue and Finance Departments No. 22, dated the 1st April 1936, published at page 9 of Part III of the Orissa Gazette of that date, the Governor is pleased to direct that the Revenue Commissioner, Orissa, shall cease to exercise the functions of the Controlling Officer for registration of rainfalls.

ANNEXURE X

GOVERNMENT OF ORISSA

Revenue Department,

NOTIFICATION

The 28th January, 1959

No. 3745—VIE—1/59—R :—In exercise of the powers conferred by sub-section (1) of Section 12 read with section 4 of the Orissa Board of Revenue Act, 1951, (Orissa Act 23 of 1951), the State Government, in supersession of the rules previously framed, do hereby make the following Rules, namely—

1. (i) These rules may be called the Orissa Board of Revenue Rules 1959,
(ii) They shall come into force at once.
2. In these rules, unless the context or subject otherwise requires—
 - (i) 'Act' means the Orissa Board of Revenue Act, 1951.
 - (ii) 'Board' means the Board of Revenue constituted under Section 2 of the Act.
 - (iii) 'Member' means the Member of the Board of Revenue.
 - (iv) 'Commissioner' means a Revenue Divisional Commissioner of a division as defined in the Orissa Revenue Divisional Commissioners Act, 1957.
 - (v) Words and expressions used in these rules but not defined herein shall have the meanings assigned to them in the Act.
3. Subject to the provisions in these rules, all appeals, reviews and revisions and other applications shall be heard and disposed of by the Member.
4. With the prior approval of the State Government, the Member shall in the absence of the authority which passed the

original order, hear applications for review in the capacity of his successor in office.

5. While hearing matters under the provisions of Rules 3 and 4, the Board shall be deemed to be a court and it shall give its decision in the form of a judgment signed and sealed by the Member.

6. All cases not triable in circuit shall be heard at Cuttack for the time being which is the headquarters of the Board and cases, which the Member at his discretion considers to be heard in the circuit, may ordinarily be posted for hearing in the district to which they relate.

7. Subject to the prior approval of the State Government the Board shall make regulations from time to time regulating generally the practice and procedure of the Board with regard to—

- (i) filing of appeals and applications for review and revisions.
- (ii) the language in which these should be written.
- (iii) the manner in which and the authority before whom these should be presented;
- (iv) the time within which the stamps should be affixed and the fees including process fees should be paid;
- (v) the manner in which notice to the parties are to be issued and the procedure of calling for records from the lower courts;
- (vi) the filing of affidavits and appearance of Legal Practitioners;
- (vii) the grounds on which the appeals and applications for review and revision shall be summarily rejected
- (viii) such other matters as may be considered necessary.

Such regulations shall be published in the ORISSA GAZETTE and from such date as may be prescribed therein, they shall come into force and will have the force of law.

8. For the purposes of the Act, the Board shall be deemed to be the Head of the Department in respect of the subjects mentioned in the Appendix appended hereto.

9. In matters of Superintendence over the work of the Commissioners, Collectors and other Revenue Officers, of districts, it shall be the duty of the Board to exercise the following functions, namely—

- (i) inspection of the offices and courts of each Commissioner once every year and furnishing its report to the State Government in the month of January every year;
- (ii) inspection at random of selected offices and courts of Collectors and Subdivisional Officers at least one in each Commissioner's division and furnishing its report to the State Government along with the report prescribed in clause (i) in the month of January every year;
- (iii) preparation of half-yearly review on the tour diaries of Commissioners;
- (iv) inspection of its office once every year and furnishing its report to the State Government in the month of January along with the reports prescribed in clauses (i) and (ii);
- (v) compilation of the Annual Land Revenue Administration Report of the State.
- (vi) preparation of quarterly review of the demand, collections and balance of revenue from land revenue, cess and other sources under his superintendence and furnishing of reports to the State Government on the 15th of the month following each quarter.

NOTE : - For the purpose of this clause year means Agricultural year.

- (vii) compilation of the budget for the heads for which Board is appointed as the controlling authority and furnishing the same to the State Government on the prescribed date.
- (viii) distribution of allotments under the heads of budget of which Board is the controlling authority, to the Commissioners and the Collectors;
- (ix) bringing to the notice of Government matters of major administrative importance regarding land

revenue administration which the Board considers necessary ;

- (v) advising Government on Land Reforms including abolition of estates ;
- (vi) conducting survey and settlement operations ;
- (vii) regulation of Betterment Levy ; and
- (viii) preparation, revision, translation and publication of Gazetteers, Statistical Memoirs, road maps and wall maps subject to special orders of the State Government in this regard.

10. The Board shall have powers of general supervision and shall issue instructions for the efficient and proper working of the Revenue laws and bring to the notice of the State Government any defects discovered in their working and suggest remedial measures from time to time.

11. The Board shall conduct the departmental examination of Gazetted officers and publish the results in accordance with the orders of the State Government issued in this behalf. The Member, Board of Revenue, shall be the President of the Board of Examiners.

12. The Board shall have powers with respect to posting, transfer and leave of Orissa Administrative Service and Orissa Subordinate Administrative Service Officers working wholly in Departments under the charge of the Board, in accordance with Government instructions issued from time to time.

13. The Board may maintain, if so required, the confidential character rolls of all Collectors and other Revenue Officers of similar status and of the Commissioners.

14. In the event of any powers exercised by the Board under the laws, rules and orders in force but not specifically provided in these rules or the rules framed under the Orissa Revenue Divisional Commissioners Act of 1957, it shall be the duty of the Board to report to the State Government for passing such orders of delegation to the Commissioner or otherwise as they may deem fit.

APPENDIX

(Vide Rule 8)

1. Settlement
 2. Survey and Maps
 3. Land Records
 4. Administration of Tenancy Act.
 5. Establishment of Board's office
 6. Stamps
 7. Partition of Estates
 8. Escheats
 9. Treasure Trove
 10. Touzi
 11. Chairman. State Transport Authority
 12. Court of Wards
 13. Estates not abolished
 14. Gazetteers and Statistical memoirs
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ANNEXURE XI

THE ORISSA REVENUE DIVISIONAL COMMISSIONERS RULES, 1959

GOVERNMENT OF ORISSA REVENUE DEPARTMENT NOTIFICATION

The 28th January 1959

No. 3746—VIE-I/59-R.—In exercise of the powers conferred by section 8 of the Orissa Revenue Divisional Commissioners Act, 1957 (Orissa Act 19 of 1957), the State Government do hereby make the following Rules, namely:—

1. (i) These rules may be called the Orissa Revenue Divisional Commissioners Rules, 1959.

(ii) They shall come into force at once.

2. In these rules, unless the context or subject otherwise requires:—

(i) "Act" means the Orissa Revenue Divisional Commissioners Act, 1957 (Orissa Act 1957);

(ii) "Revenue Division" means a Revenue Division constituted under sub-section (1) of section 2 of the Act;

(iii) "The Revenue Divisional Commissioner" means the person appointed as such under section 3 of the Act;

(iv) "Additional Revenue Divisional Commissioner" means a person appointed as such by the State Government under section 5 of the Act;

(v) "Board" means the Board of Revenue, Orissa;

(vi) Words and expressions used in these rules but not defined herein shall have the meaning assigned to them in the Act.

3. Save as provided in the Act all appeals, reviews and revisions and other applications filed before him and relating to his Revenue Division shall be heard and disposed of by the Revenue Divisional Commissioner.

[li]

4. While hearing matters under provisions of rule 3, the Revenue Divisional Commissioner shall be deemed to be a court and he shall give his decision in the form of a judgment signed and sealed by him.

5. All cases not triable in circuit shall be tried and heard at the headquarters station of the Revenue Divisional Commissioner or Additional Revenue Divisional Commissioner, as the case may be, and those cases which at the discretion of the Revenue Divisional Commissioner or the Additional Revenue Divisional Commissioner are to be tried in circuit may ordinarily be posted for hearing in the district to which they relate.

6. The Regulations framed by the Board under rule 7 of the Orissa Board of Revenue Rules, 1959 from time to time regulating the practice and procedure to be followed in filing and disposal of appeals, reviews and revisions, and applications, shall be followed in the courts of the Revenue Divisional Commissioner and Additional Revenue Divisional Commissioner and all other courts subject to their appellate or revisional jurisdiction.

7. Subject to the powers of revision, alteration and cancellation vested in the State Government, the Revenue Divisional Commissioners shall exercise duties and functions with respect to the subjects enumerated in column (2) of Appendix I appended hereto to the extent specified in column (3) thereof in respect of laws in force from time to time, within their respective jurisdiction.

8. For the purposes of the Act, the Revenue Divisional Commissioners shall be deemed to be the Head of the department in respect of the subject mentioned in Appendix 2, appended hereto, within their respective jurisdiction.

9. In matters of superintendence and control of the administrative functions of Collectors and other Revenue Officers employed for the general administration, maintenance of law and order, administration of Local Bodies, etc. subject to the general supervision of the Board to the extent specified in the

Orissa Board of Revenue Rules, 1959 and subject to the overall control of the State Government, the Revenue Divisional Commissioners shall have the following functions within the limits of their respective Revenue Divisions, namely :—

(i) to inspect the offices and courts of the Collectors, at least once every year and to furnish their report to the State Government in the month of January every year ;

(ii) to inspect all District Boards and Municipal offices once every year and furnish their report to the State Government in Local Self-Government Department in the month of February every year ;

(iii) to inspect at their discretion selected offices and courts of Subdivisional Magistrates at least one in each district and furnish their report to the State Government along with the report prescribed in sub-rule (i) ;

(iv) to inspect their own offices once every year and furnish their report to the Board of Revenue in the month of January and to send a copy thereof to the State Government along with the reports prescribed in sub-rules (i) and (ii) ;

(v) to furnish half-yearly review on the tour diaries of Collectors and Subdivisional Magistrates to the State Government by the end of the month following each half year ;

(vi) to furnish quarterly review of Development works executed by the Revenue Department with detailed inspection note of particular schemes inspected locally during tours to the State Government on the 15th of the month following the close of each quarter ;

NOTE—Year for the purpose of this sub-rule shall mean the financial year.

(vii) to compile the Annual Land Revenue Administration Report of the Revenue Division and to furnish the same to the Board of Revenue for compilation of Report for the State ;

(viii) to review monthly the demand, collection and balance of land revenue, cesses, etc., of all the districts in the Revenue Division and furnish reports to the Board of Revenue and the Revenue Department on 10th of the succeeding month

to enable the Board to furnish the quarterly review to the State Government in time as prescribed in Rule 9 (vi) of the Orissa Board of Revenue Rules, 1959 ;

(ix) to maintain confidential character rolls of all the Gazetted Officers working under him except the Collectors ;

(x) to grant leave to Gazetted Officers below the rank of Subdivisional Magistrates according to the delegations made by the State Government under Rule 130 of the Orissa Service Code Volume I ;

(xi) to regulate all matters connected with the grant of pension, gratuity and other death-cum-retirement benefits in respect of the officers under their control retiring from the Division ;

(xii) to furnish periodical confidential reports of all the gazetted Officers working in the division under their control to the Board and the appropriate Departments of the State Government as required by Government from time to time ;

(xiii) to advise the State Government over any serious threat to peace or breach of law and order, or in matters connected with fire, famine and flood, or infection by any serious disease or pest, or other matters of major administrative importance which the Revenue Divisional Commissioner considers necessary from time to time ;

(xiv) to furnish the Budget Estimates of the Division to the Board of Revenue or State Government, as the case may be, on the prescribed date ;

(xv) to furnish such reports and reviews in regard to collection and administration of water rates and cess, betterment levy, collection of rents and cesses including embankment cess and realisation of arrears of revenue and recovery of public demands, to the Board as prescribed by Government or in Regulations made by the Board ;

(xvi) to call for returns and reports from the courts subordinate to them ; and

(xvii) to prescribe Rules of Business for conduct of work in their offices.

10. The Revenue Divisional Commissioner shall bring to the notice of the State Government any defects discovered in the working of the existing Revenue laws and suggest remedial measures from time to time.

11. The Revenue Divisional Commissioner may correspond direct with any other Departments of the State Government or offices in matters unconnected with the Revenue administration of the districts, but in all matters in which the Board of Revenue has been declared as the Head of the Department in the Orissa Board of Revenue Rules, 1959, correspondence shall be made through the Board.

12. The Revenue Divisional Commissioner shall have the powers for posting and transfer of Orissa Administrative Service and Orissa Subordinate Administrative Service officers within his Division in accordance with Government instructions issued from time to time.

13. The Revenue Divisional Commissioner shall have powers to hear and dispose of appeals and petitions preferred against the decision of the Collectors in cases of disciplinary measure against non-gazetted officers within his jurisdiction as an appellate authority subject to the limitations prescribed in the relevant Acts and Rules in force for the time being. For the purposes of this rule, the Revenue Divisional Commissioner shall have all the powers vested in the Board under the Acts and Rules in force in Ganjam, Khondmals-Boudh and Koraput districts and in the Revenue Commissioner in the remaining districts of the State of Orissa.

14. The Revenue Divisional Commissioner shall supervise and conduct the departmental test of non-gazetted (Class III) officers within the jurisdiction and furnish the list of successful candidates to the Board of Revenue (President of the Board of Examiners) for publication in the official Gazette.

15. The Revenue Divisional Commissioner shall conduct examination for recruitment of clerks in the District offices and

subordinate offices lying within his jurisdiction and notify the results from time to time in the official Gazette.

16. The Revenue Divisional Commissioner shall exercise all the powers vested in the Revenue Commissioner and Board of Revenue on matters of control, supervision and conduct of business in the District Boards and Municipalities lying within his jurisdiction subject to the control of the State Government in the Local Self-Government Department.

17. The Revenue Divisional Commissioner shall be in the administrative charge of all Revenue Bungalows and Rest Sheds, the buildings that are in occupation of the District and Subdivisional Offices, the residence of Revenue Officers and Circuit Houses in the Revenue Divisions which are under the control of the Revenue Department.

18. The Revenue Divisional Commissioner may issue instructions for the upkeep, maintenance and use of the buildings specified in Rule 17 from time to time under the relevant rules in force. So far as Circuit Houses are concerned, the Revenue Divisional Commissioner shall exercise all the powers vested in the Board under the Rules for Circuit Houses in Orissa, in respect of the Revenue Division.

19. The Revenue Divisional Commissioner shall regulate the payment of rewards for destruction of wild animals within the limits of the Division.

20. The Revenue Divisional Commissioner shall regulate the departmental construction of Revenue buildings in accordance with rules and orders in force from time to time.

21. The Revenue Divisional Commissioners may issue circular orders to the subordinate offices in the Division on questions of procedure and general practice in respect of the items of functions mentioned in Appendix II, which they are empowered to discharge, direct in the capacity of the Heads of the Department. A copy of every such circular should be forwarded to the State Government.

22. In the event of any powers exercisable by the Board or Commissioner under laws, rules and orders in force for the time being, but not specifically provided in these rules to be exercised by the Revenue Divisional Commissioner in regard to the items of duties and functions mentioned in the Appen-

files I and II, the Revenue Divisional Commissioner shall refer the matter to the State Government and take orders for its disposal.

APPENDIX--I

Serial No. (1)	Subject (2)	Powers to the extent of (3)
1	Applications for construction of irrigation works under Madras Board's Standing Order 11.	Full powers vested in the Board.
2	Agreement with applicants for water for industrial purposes and waiving of back charges under Madras Board's Standing Order 11. A	Ditto
3	Applications for grant of license for the diversion of water from Government sources.	Ditto
4	Powers of assignment of lands, sale of valuable lands and leasing out of lands under Madras Board's Standing Order 15.	Ditto
5	Free grant of valuable lands under Madras Board's Standing Order 15.	Ditto
6	Grant of lands for cattle or dairy farms under Madras Board's Standing Order 19-A.	Ditto
7	Grant of occupancy right in town sites under Madras Board's Standing Order 21.	Ditto
8	Sale of lands and buildings occupied by a Government Department under Madras Board's Standing Order 22.	Ditto
9	Sanction of alienation of State lands and land revenue thereof in favour of local bodies under Madras Board's Standing Order 24.	Ditto
10	Inam settlement and their application and effect of encroachment of Inams under Chapter IV of Madras Board's Standing Order.	Ditto
11	Sanction of works and repairs and execution of works under Chapter VII of Madras Board's Standing Orders 79—83.	Ditto
12	Maintenance of Minor Irrigation sources under Madras Board's Standing Orders 87 and 88.	Ditto
13	Acquisition of land under Madras Board's Standing Order 90.	Ditto
14	Suit notices involving claims under Madras Board's Standing Orders 92 and 93.	Ditto
15	Filing of appeals to which Government is a party under Madras Board's Standing Order 95.	Ditto

16	Engagement of Local Government pleaders and payment of fees under Madras Board's Standing Order 125.	Full powers vested in the Board.
17	Maintenance of tents, etc, by the Collectors under Madras Board's Standing Order 125.	Ditto
18	Exemption and appointment of unqualified Taluk Saristadars under Madras Board's Standing Order 140.	Ditto
19	Appeals against orders of appointment or selection of village officers and punishments under Madras Board's Standing Order 148-150.	Ditto
20	Appeals against suit decisions under Madras Board's Standing Order 154.	Ditto
21	Appeals against orders passed in Revenue Enquiries under Madras Board's Standing Order 158	Ditto
22	Appeals and revision applications against orders of the Collector under the Orissa Tenancy Act, 1913.	Ditto
23	Appeal and revision against all original orders of Collector under the Bihar and Orissa Public Demands Recovery Act, 1914.	Ditto
24	Appeals against the original order of Collector under Bengal Survey Act, 1875.	Ditto
25	Appeals against the orders of the Collector under the Bengal Irrigation Act, 1876.	Ditto
26	Appeals and revisions against the orders passed by the Collector under the Land Registration Act, 1876.	Ditto
27	Appeals against the order passed by the Collector under the Cess Act, 1880,	Ditto
28	Survey, institution of enquiry and assessment of lands under the Bengal Land-Revenue Assessment (Resumed Lands) Regulation, 1819.	Ditto
29	Performance of the functions of the Collector of Land Revenue under the Bengal Land-Revenue (Assistant Collectors) Regulation, 1821.	Ditto
30	Delegation of powers by the District Magistrates to subordinate Magistrates and appointment of Choukidars for less than 60 houses under the Village Choukidari Act, 1870.	Ditto
31	Taking of Estates for management by order of the Civil Court under Madras Board's Standing Order, 198	Ditto
32	Appeals regarding adjustment of claims under the Northern India Canal and Drainage Act, 1873.	Ditto
33	Letting out tolls, surrender of lease, control of public ferries, etc., under the Northern India Ferries Act, 1878.	Ditto

34 Extension of operation of the rules for regulating the hackney-carriages under the Hackney-Carriage Act, 1879.	Full powers vested in the Board.
35 Withdrawal of pending cases and calling for records, etc., under the Central Provinces Land-Revenue Act, 1881.	Ditto
36 Approval of appointment of an officer as Certificate Officer and empowering any officer to exercise appellate powers of the Collector under the Bihar and Orissa Public Demands Recovery Act, 1914.	Ditto
37 Empowering Deputy Collectors and District Magistrates under the Khondmal Laws Regulation, 1936.	Ditto
38 Supervision and control of courts and offices under the Angul Laws Regulation, 1936.	Ditto
39 Hearing and disposal of appeals, revisions and other Proceedings under the Angul Laws Regulation, 1936.	Ditto
40 Jurisdiction and powers under the Orissa General Clauses Act, 1937.	Ditto
41 Recovery of tax, refund of tax, appeals and calling for records, etc. under the Orissa Motor Spirit Taxation on Sales Act, 1946.	Ditto
42 Control of Revenue Offices in the matter of imposition of water cess under Madras Irrigation Cess (Orissa Amendment) Act, 1947.	Ditto
43 Hearing and disposal of appeals under the Orissa Preservation of Private Forests Act, 1947.	Ditto
44 Hearing and disposal of appeals against the orders passed by the Collectors under the Bengal Embankment (Orissa Amendment) Act, 1947.	Ditto
45 Hearing and disposal of appeals under the Agency Tracts Interest and Land Transfer (Orissa Amendment) Act, 1948.	Ditto
46 Hearing and disposal of appeals under the Orissa Tenants Protection Act, 1948.	Ditto
47 Hearing and disposal of appeals under the Orissa Compulsory Labour Act, 1948.	Ditto
48 Authority to fix fair and equitable rent on the private Khamar, Nijlot lands under the Orissa Marged States' Laws Act, 1950.	Ditto
49 Survey of lands before issue of notice and payment of damages under the Orissa Development of Industries, Irrigation, Agriculture, Capital Construction and Resettlement of Displaced Persons (Land Acquisition) (Amendment) Act, 1950.	Ditto

50 Appeals or orders of dispute regarding payment of the cost of construction under the Orissa Public Embankment Construction and Improvement Act, 1951,	Full powers vested in the Board.
51 Appeals and revisions from any order or decision of the Collector under the Orissa Prevention of Land Encroachment Act, 1953.	Ditto
52 Revision of the scales of pay of non-gazetted and Revenue Establishment, reports of agricultural deterioration furnishing of, disposal of applications for lease to erect buildings of religious character, orders to resume lands leased out to tenants, appointment and transfer of temporary Khasmahal Establishment, fixing of tour days of Khasmahal officers, fixation of salami on agricultural lands counted to building sites, fixation of rates for removal of stores etc., amalgamation of touzi numbers, sanction of remission and sanction of works of benefit, etc., under the Bihar and Orissa Government Estate Manual.	Ditto
53 According of administrative approval, technical sanction, sanction of expenditure and allotment of funds, etc for works executed through the agency of the Revenue Department under "Rules, Procedure and Powers regarding Administrative Approval, Technical Sanction and Sanction of Expenditure for works executed through the agency of the Revenue Department" as long as the said Rules are in force.	Ditto
54 According of administrative approval and sanctions to Minor Irrigation Projects costing Rs.50,000 and over and allotment of funds, etc., for Minor Irrigation Projects under "Rules for the execution of Minor Irrigation Projects in connection with the Intensive Cultivation Drive by the Revenue Department", as long as the said Rules are in force.	Ditto

APPENDIX II

(vide Rule 8)

1. Water rate and Cess
2. Betterment Levy
3. Collection of rents and cesses including embankment cess
4. Realisation of arrears of revenue and recovery of public demands
5. Managements of Khasmahals and estates already taken over
6. Establishment in Revenue Divisional Commissioner's office
7. Rent suits and processes
8. Examination and Enrolment of Revenue Agents

9. Administrative charge of Revenue Bungalows, Rest Sheds and buildings in the occupation of district and sub-divisional offices other than at New Capital and Puri
10. Circuit Houses other than at New Capital, Bhubaneswar
11. Record Room
12. Rewards for destruction of wild animals
13. Rural and revenue roads and Departmental construction of buildings
14. Administration of the Compulsory Labour Act
15. Administration of the Land Improvement and Agriculturists Loans Acts
16. Execution of National Water Supply and Sanitation Schemes
17. Land Acquisition

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ERRATA

Page.	Line.	Incorrect	Correct
7	35	Inefficiency	efficiency.
8	20	consisting	in charge
9	23	vicerey	viceroy
10	3	or	to
	11	shey	they
13	3	panas (2)	panas (1)
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	24	uparilas	Uparikas
14	8	mesurement	measurement
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	20	road	rod
16	13	Headman	Accountant
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23	14	annexture	"
24	20	by hook or crook	by hook or by crook
25	28	adventures	adventurers
	34	East India Company	English East India Company
27	25	Hamulton	Hamilton
28	9	These	Those
34	7	sont	sent
35	30	re-enacted	enacted
36	25	discouaging	discouraging
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	26	179	1793
40	31	Indes	Indies
42	25	explaing	explaining
45	12	enquires	enquiries
47	21	Borad	Board
51	13	Commissioners	Commissioner
52	1	confusion	confusion
53	15	1808	1803
61 margin	31	bo	be
64	26	appealale	appealable
69	14	Madras originally	Madras was originally
	19	determination	determination
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Page	Line	Incorrect	correct
72	9	province of Bihar and Orissa	Province of Bengal Bihar and Orissa
	22	changd	changed
	37	As separate	As a separate
74	2	council	council
77	43	in instructions.	instructions
78	18	Additinal	Additional
80 margin	5	Administrators	Administrator
82	16	1903	1803
	17	1936	1948
85	16	prescribed	prescribe
86	27	Expreess	Express
87	26	Intr-mediate	Intermediate
88	6	1657	1957
88	16	Revenue	Revenue
89 margin	4	13	23
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ANNEXURE

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ii	9	excautive	executive
iv	22	annul	annual
vi	36	Bengal	Bengali
viii	8	thom	them
ix	10	Authority	Authority
xvi	26	owe	own
xxxi	4	adjourment	adjournment.
xlii	(col.2)-4	central	Central Provinces

